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R E P O R T
OF THE
TOWN OFFICERS
OF
IPSWICH, MASS.



FOR THE YEAR ENDING DECEMBER 31, 1939

and the

THREE HUNDRED AND SIXTH YEAR

of the

TOWN'S INCORPORATION

Chronicle Publishing Co., Printers

Ipswich, Mass.

31447

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Ipswich Public Library
Ipswich, Massachusetts

LIST OF TOWN OFFICERS, 1939

ELECTED BY BALLOT

Moderator

Walter E. Callahan	Term expires 1940
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Selectmen

Brainard C. Wallace, Chairman	Term expires 1940
Fred D. Harris	Term expires 1941
Wallace J. Lathrop	Term expires 1942

Town Clerk

Edward S. Cogswell	Term expires 1941
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Treasurer and Collector

James D. Reilly	Term expires 1942
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Assessors

C. Chester Caldwell, Chairman	Term expires 1940
John E. Norman	Term expires 1941
Worthington H. Mansfield	Term expires 1942

Auditor

Kennard V. Damon	Term expires 1940
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Board of Public Welfare

Walter F. Poole, Chairman	Term expires 1941
George R. Hovey	Term expires 1940
Besse F. Dawson	Term expires 1942

Water and Electric Light Commissioners

James E. Cole, Jr., Chairman	Term expires 1940
Charles A. Mallard	Term expires 1941
Walter J. Brown	Term expires 1942

School Committee

William F. Hayes, Chairman	Term expires 1940
Besse F. Dawson	Term expires 1940
Herman W. Kyes	Term expires 1940
(appointed to fill vacancy caused by death of Dr. Kyes)	
Earl M. Ewing	Term expires 1941
Frederick C. Wilder	Term expires 1942
Paul R. Raupach	Term expires 1942

Board of Health

Lawrence M. King, Chairman	Term expires 1940
Paul M. Jodoin	Term expires 1941
Dr. Frank L. Collins	Term expires 1942

Park Commissioners

C. Gardner Caverly, Chairman	Term expires 1941
Samuel C. Gordon	Term expires 1940
Robert D. Lord	Term expires 1942

Constable

Thomas G. Gauld	Term expires 1940
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Cemetery Commissioners

Ralph K. Whittier, Chairman	Term expires 1940
Howard Blake	Term expires 1941
Benjamin W. Homans	Term expires 1942

Clam Commissioner

Caswell E. McGregor, Jr. Term expires 1940

Tree Warden

C. Gardner Caverly Term expires 1940

Trustees Great Neck Property

William F. Hayes, Chairman Term expires 1941

George R. Hovey Term expires 1940

George W. Brown Term expires 1942

APPOINTED OFFICIALS

Accountant

Kennard V. Damon Term expires 1940

Registrars of Voters

Frank H. Girard, Chairman Term expires 1942

Peter Bonczar Term expires 1940

Henry F. Hills Term expires 1941

Edward S. Cogswell, Clerk, Ex-Officio Term expires 1941

Town Counsel

Honorable George A. Schofield Term expires 1940

Acting Chief of Police

E. Edward Blauvelt

Engineers of Fire Department

Term expires 1940

Edward H. Smith, Chief Samuel W. Atherley

Lionel M. Sheppard

Superintendent of Moth

C. Gardner Caverly Term expires 1940

Forest Warden

George W. Brown Term expires 1940

Sealer of Weights and Measures

William J. H. Ewing Term expires 1940

Superintendent of Streets

Francis E. Wood Term expires 1940

Inspector of Animals

G. Loring Woodbury Term expires 1940

Inspector of Slaughtering

Eben B. Moulton Term expires 1940

Sanitary Agent

Eben B. Moulton Term expires 1940

Inspector of Milk

Eben B. Moulton Term expires 1940

Reporter of Communicable Diseases

Kennard V. Damon Term expires 1940

Child Hygiene

Dr. Frank L. Collins, Director Term expires 1940

Muriel E. Riley, Nurse Term expires 1940

Clerk, Board of Health

Kennard V. Damon, Ex-Officio Term expires 1940

Clerk, Board of Selectmen

Kennard V. Damon, Ex-Officio Term expires 1940

Clerk, Board of Welfare

Besse F. Dawson Term expires 1940

Clerk, Board of Assessors

C. Chester Caldwell Term expires 1940

Inspector of Wires

Elmer A. Wiley Term expires 1940

Bell Ringer

Robert P. Stewart Term expires 1940

Janitor Town Hall

Samuel H. Williams Term expires 1940

Sworn Weighers for Town Scales

Term expires 1940

Samuel H. Williams James D. Reilly
Kennard V. Damon

Manager, Water and Light Departments

Charles A. Mallard

Dog Officer

Thomas G. Gauld Term expires 1940

Town Farm

George A. Dorr, Superintendent
Maude A. Dorr, Matron

Finance Committee

Jerome Richardson, Chairman*	Term expires 1940
Bernard M. Sullivan, Secretary**	Term expires 1941
Walter E. Lezon***	Term expires 1940
Charles M. Kelly**	Term expires 1940
Kennard V. Damon, Ex-Officio	Term expires 1940
John F. Conley*	Term expires 1941
Edward J. Marcorelle***	Term expires 1941
Jesse M. Morehouse***	Term expires 1942
Seward S. Tyler**	Term expires 1942
Thomas A. Johnson*	Term expires 1942

* Elected on Town Meeting floor.

** Appointed by Moderator.

*** Appointed by Selectmen.

Selectmen's Report

To the Citizens of Ipswich:

The meetings of the Board of Selectmen this year have been extremely harmonious. The individual members have endeavored at all times to solve matters coming before them in the interest of the common good.

Over such departments as they have direct supervision, efforts have been made to economize but not to the point of diminishing public service.

The Board has endeavored to cooperate with the heads of such departments as do not come directly under their supervision, with the same end in view.

Some member of the Board, or the Chairman, has represented the town at all hearings on matters pertaining to public interest.

Police Department

During the year, William E. Garrett, Chief of Police, resigned. In order that there may be no misunderstanding, the Board desires to state that the resignation was voluntarily made and is no reflection on Mr. Garrett. Edward Blauvelt was appointed Temporary Chief to fill the vacancy. The Civil Service Department was notified of the vacancy and thereupon ordered an examination to be confined to the members of the Ipswich Department. This examination was post-poned as there were insufficient applications received. The examination will be held in the immediate future and will be open to any resident of Ipswich. This is a matter over which the Selectmen have no control and, under the law, will be obliged to conform to such rules and regulations as the Civil Service Department may from time to time promulgate.

The Board of Selectmen regret to report the loss of the very efficient Keeper of the Lock-up, Harold C. Poor, who died re-

cently. He served the town in this position for many years and was thoroughly acquainted with his duty. No more conscientious public official ever served this town. He was always endeavoring to do his full duty and without complaint, always voluntarily, to do more than was assigned to him. At the present time this position is being filled by temporary appointment. The Board is thoroughly convinced that the position of Keeper of the Lock-up should be filled by a regular police officer. To that end the Board recommends that another regular officer be appointed.

Highway Department

The Board of Selectmen are very well satisfied with the conduct of the Highway Department during the past year. The Board feels that the Superintendent of the Streets has accomplished excellent results with the amount of money at their disposal. The Board could use a larger appropriation and show excellent results therefor, however, in order to cooperate in lowering the tax rate, an increase will not be asked for.

The Board regrets that during the past year no funds were made available by the Legislature for Chapter 90 construction work. However, the Board is informed that the Commissioner proposes a program for Chapter 90 construction, which program will be presented to the next session of the Legislature which meets in 1941. If the Legislature makes an appropriation for Chapter 90 work it is the present intention of the Board to continue the work of construction on Topsfield Road. The Board has a new lay-out of that portion of Topsfield Road from Mill Road to the Crossing to submit to the voters, when, and if, an appropriation is made. The Board is pleased to report that through the efforts of the Chairman funds were obtained under Chapter 90 for maintenance work on Topsfield Road. The allocation of these funds was made late in the season and the weather conditions existing at that time were not conducive to the highest type of work. An allot-

ment for Chapter 90 maintenance work on Linebrook Road has been made. A communication from the Department of Public Works states that these funds may be used for the construction of a Farm to Market Project under W.P.A. The Board will discuss this matter at some future date and make definite recommendations at the Annual Town Meeting as to its proper disposition.

Snow Removal

During the year 1939 the total amount expended for snow removal was \$7,386.05. This amount carried through January, February and March and includes some work carried on in November and December. This amount was insufficient to provide adequate snow removal during the last storm in March. The Superintendent of the Streets reporting that his funds were exhausted, the Chairman of the Board of Selectmen contacted the Department of Public Works and requested them to give assistance. As a result of the Chairman's conference, two large Walters Snow Fighters were dispatched to Ipswich and did considerable work. This saved the town approximately \$2,000. The efficiency of this type of snow removal equipment was thoroughly demonstrated at this time. The Board was very much impressed, and, as a result, an article was inserted in the warrant asking for authority to purchase a piece of equipment for the town. The Board feels that over a period of years the cost would be saved, and, in addition, the efficiency of snow removal be much increased. So far this year, we have been fortunate in having little snow. Serious consideration should be given to the purchase of additional snow removal equipment. The request for snow removal this year will be confined to an amount which the Board considers necessary for removal, snow fences, sand and sanding.

Bridges

The Board of Selectmen have had an examination made of the Willow Dale Bridge and the Labor-in-Vain Bridge and

are convinced that both of these bridges should be re-built. Temporary repairs have been made from time to time but they have reached a stage now where temporary repairs will no longer suffice. Surveys and plans have been prepared. The Board feels that there is a possibility that these bridges might be worked into a W.P.A. Project. In so far as the Willow Dale Bridge is concerned, cooperation with the Town of Hamilton is necessary as one-half of the bridge is situated in Hamilton.

Town Wharf

An inspection of the Town Wharf has been made by the Board. The Board desires to report that in the very near future it will be necessary to ask for an appropriation for improvements and repairs.

Ipswich River

The Warrant for the Annual Town Meeting will contain an article asking for an appropriation to dredge the Ipswich River. Unless such dredging is undertaken very soon it will be impossible for any of the boats to pass up and down as the channel is fast filling. The Board feels that some effort should be made by the people of the town to convince the Federal Government of the necessity of giving some financial aid. The dredging at the mouth of the River is especially important. The Chairman of the Board of Selectmen has put in much time, study and effort on this matter. He has consulted the Army Engineers and suggested that they make a further study of the conditions existing. He has further suggested that they recommend some plan for dredging. In order to be successful in this undertaking, it will be necessary for the Board to have the complete cooperation of the entire community, otherwise, very little satisfaction will be obtained from the Federal Government.

The Chairman of the Board of Selectmen recently attended the meeting of the Atlantic Waterways Association at Ports-

mouth, New Hampshire. This organization is dedicated to providing an inland waterway along the coast. This organization is prepared to take such steps as may be necessary to further dredging proposition.

The Board feels that all organizations, such as the Chamber of Commerce and the Taxpayers Association, should endeavor to contact our Congressmen and United States Senators and suggest to them the importance of this project.

Town Hall

The Board of Selectmen is asking this year for the sum of \$500 to be used for ordinary repairs in the Town Hall. During the past year the Board authorized the Chairman to make certain repairs, and, as a result, the Court Room and the Clerk of Court's Office was thoroughly cleaned and given two coats of paint, and a new lighting system installed. The new offices occupied by the Town Accountant, the Town Clerk, and the Assessors were also thoroughly cleaned and painted. All of this work has called forth many favorable comments. The changes in office space, together with the new equipment installed, has provided a very satisfactory improvement. The Board has inserted a special article in the warrant asking for an appropriation to make certain repairs and improvements in the office now occupied by the Board of Public Welfare. This office was originally a dressing room and storage room and the Board of Public Welfare took over the space as is, and at best, it is only a makeshift. This department has become one of the most important departments in the town and should have better quarters. The Board especially recommends that favorable consideration be given to make these improvements. Having in mind at all times that a reduction in the tax rate should be made, no extensive changes are contemplated, but it is hoped that another year some additional space may be allotted to this department by an alteration, or by erection of an additional structure. With the recent Social Security Act and Unemploy-

ment Act, together with the local welfare load, it is fair to assume that from now on this department will require much more space than is now available.

Sealer of Weights and Measures

The Board of Selectmen is very pleased to report that they are extremely satisfied with the exceptionally fine work being done by the present Sealer of Weights and Measures. One not acquainted with this department has no idea of the amount of time necessary to properly conduct the office. During the last few years, in legislature, with reference to weights and measures, particularly, gas stations, the work has at least doubled. The Sealer has asked for an increase in his budget. An examination of the number of hours he has devoted fairly indicates that he is entitled to an increase, and the Board does not hesitate to recommend that this be granted.

Fire Department

The Board of Selectmen is pleased to report that the Fire Department has operated very efficiently during the past year. No criticism of any kind or description has been heard or reported to your Board with reference to the Fire Department. On the contrary, favorable comments are made at all times. The detailed report of the Engineers of the Fire Department is referred to for further information.

All department heads, coming under the jurisdiction of the Board of Selectmen, have submitted their reports which have been given the approval of the Board. The Board of Selectmen, in presenting their budgets to the Finance Committee, have endeavored to break the budget down to the smallest detail, in order that the Finance Committee might make an intelligent examination thereof. By his method, the Board feels that the Finance Committee will be enabled to submit their report and substantiate their records by a complete knowledge of all the facts.

The Board is very much pleased with the interest displayed by the Taxpayers Association. The Board considers that the information gained by the Taxpayers Association through their close cooperation with the Departments and the Finance Committee, will result in a better understanding of the town problems, and it is the hope of the Board that this organization will continue to function and take the same interest in the future as it has taken this year.

BRAINARD C. WALLACE

FRED D. HARRIS

WALLACE J. LATHROP

Report of Town Clerk

To the Honorable Board of Selectmen:

I herewith present to your Honorable Board a report of the Town Clerk for the year 1939.

VITAL STATISTICS

Births

During the year 1939 the births numbered 141, an increase of 26 from the previous year.

Males 62

Females 79

Parents residing in:

Ipswich	95	Wenham	1
Essex	18	Georgetown	1
Rowley	17		
Hamilton	8		
Gloucester	1		141

Fathers born in:

Ipswich	40
Mass.	71
U. S. A.	14
British Prov.	9
Poland	1
England	2
France	1
Ireland	1
Germany	1
Latvia	1

Mothers born in:

Ipswich	33
Mass.	76
U. S. A.	12
British Prov.	11
Poland	2
England	1
Sweden	1
Ireland	4
Spain	1

141

141

Marriages

Total number received and recorded 104

Grooms born in:		Brides born in:	
Ipswich	26	Ipswich	38
Mass.	41	Mass.	47
U. S. A.	16	U. S. A.	7
British Prov.	11	British Prov.	6
Poland	3	Poland	1
Italy	2	England	1
England	1	Ireland	1
Roumania	1	Korea	1
Korea	1	Germany	1
Scotland	2	Italy	1
<hr/> 104		<hr/> 104	

Deaths

During the year 1939 the deaths numbered 92, an increase of 14 from the previous year.

Females 41

Males 51

The following persons were at the time of death over eighty years of age:

	Years	Months	Days
Charles O. Farnsworth	83		
Edgar Forrest Morton	81	11	15
James W. Horton	80	11	14
Sarah E. Keniston	83		
Edwin Pickup	83		
Luther A. Lord	87	0	14
Mary Rose (LeBlanc) DeEntremont	80		

	Years	Months	Days
Harry Joyce	87	7	3
Elizabeth E. Stone	82		
George E. Willis	85		
George Henry Lord	86	6	5
Newman Saunders	85		
Charles H. Jewett	88	7	2
Eliza F. Morrill	84		
Clara H. Brocklebank	92	0	3
Esther G. Hawes	89		
Margaret M. Reddy	84	3	2
William P. Gould	83	3	26
Marie Alice (Chounard)			
Paradis	80		
George W. Smith	89	6	17
Jeremiah Thomas McGlew	80	5	22

NOTICE

The attention of parents is called to the law relating to the registering of births. The present requirements are as follows:

Chapter 29, Section 6 of the Revised Laws. Parents within forty days after the birth of a child shall cause notice thereof to be given to the Clerk of the town or city in which such child is born.

Section 8. A parent who neglects so to do for ten days after the time limited therefor shall forfeit not more than five dollars for each offense.

The Attention of Physicians and Midwives is

Called to Chapter 280, Sec. 1

Acts of 1912

Section 1. Physicians and midwives, shall, within forty-eight hours after the birth of every child in cases which they

were in charge, mail or deliver to the Clerk of Registrar of the City or Town, in which the birth occurred. a notice stating the date and place of birth, giving the street number, if any, the number of the ward in a city and the family name. Failure to mail or deliver the said notice shall be punished by a fine not exceeding twenty-five dollars for each offense.

I wish to call attention to the foregoing vital statistics:

It is important that these records shall be correct. If any errors are discovered the Clerk will deem it a favor to have them reported at once, so that correction may be made.

Some of the many reasons why births should be recorded:

To prove legitimacy.

To establish identity.

To prove nationality.

To show when a child has the right to enter school.

To show when a child has the right to seek employment under the Child Labor Law.

To show when a child has the right to apply for a license to operate a motor vehicle.

To establish the right of inheritance of property.

To establish liability to military duty as well as exemption therefrom.

To establish the right to hold public office.

To qualify to hold title to, and to buy and sell real estate.

To prove the age at which the marriage contract may be entered into.

To make possible statistical studies of health conditions.

The following licenses were granted through this office:

Amusement	26
Amusement—Strand Theatre	1
Agents Licenses Class 1. Motor Vehicle	4
Agents Licenses Class 2. Motor Vehicle.	1
Agents Licenses Class 3. Motor Vehicle Junk	1

Billiard and Pool	1
Bowling	2
Hawkers and Peddlers	3
Innholder's	9
Junk	4
Wines and Malt Beverages	5
Seasonal License All Alcoholic	2
Seasonal License Wines and Malt Beverages	2
Retail Bottle Store—Wines and Malt Beverages	3
Retail Bottle Store—All Alcoholic	2
Restaurants—All Alcoholic	2
Hotel Licenses—All Alcoholic	3
Club	6
Druggist	4
Dog Licenses	350
Resident Citizen Fishing	38
Resident Citizen Hunting	182
Resident Citizen Sporting	20
Resident Minor and Female Fishing	6
Resident Citizen Trapping	7
Resident Citizen Trapping—Minor	4
Resident Citizen Sporting—Free	10
Lobster and Crab	6
Duplicate	6

For the benefit of the owners and keepers of dogs, the following extract of the General Laws is hereby submitted:

General Laws, Chapter 140, Sections 136A-175

Amended by Ch. 289 of 1932 and Ch. 320 of 1934

Section 137. Licenses and Tags. The owner or keeper of a dog which is three months old or over, shall annually, on or before March thirty-first, cause it to be registered, numbered, described and licensed for one year from April first following, if the dog is kept in Boston in the office of the police

commissioner, or if kept in any other town in the office of the clerk thereof. The license shall be in a form prescribed by the director upon a blank to be furnished, except in the County of Suffolk, by the county in which the town is located, and shall be subject to the condition expressed therein, that the dog which is the subject of the license shall be controlled and restricted from killing, chasing or harassing livestock or fowls. The owner or keeper of a licensed dog shall cause it to wear around its neck or body a collar or harness of leather or other suitable material to which shall be securely attached a tag in a form prescribed by the director, and upon which shall appear the license number, the name of the Town issuing such license, and the year of issue. Such tags shall be furnished in the same manner as the license blanks, and if any such tag shall be lost, the owner or keeper of such dog shall forthwith secure a substitute tag from the Town Clerk, at a cost of ten cents, which shall be retained by the Clerk unless otherwise provided by law. Any person may bring, or cause to be brought, from another state or country any dog licensed under the laws thereof and keep such dog in this commonwealth for a period not exceeding thirty days without licensing it hereunder, and during such period the foregoing provisions of this section shall not apply to such dog.

Section 138. Licenses. The owner or keeper of a dog may at any time have it licensed until April first following: and a person who after April first becomes the owner or keeper of a dog which becomes three months old after March thirty-first in any year, shall, when it is three months old, cause it to be registered, numbered, described, licensed, collared or harnessed and tagged as required by section one hundred and thirty-seven.

Respectfully submitted,

EDWARD S. COGSWELL,

Town Clerk.

Report of Town Counsel

To the Honorable Board of Selectmen:

The following is the report of the Town Counsel for the year 1939:

At the beginning of the year the following actions against the Town were pending in the Superior Court:

1. Helen Pappas of Lynn vs Town of Ipswich. This was a suit for damages for injuries alleged to have been received at Ipswich Beach. Suit was brought for \$10,000. This case is still pending in the Superior Court.

2. City of Boston vs Town of Ipswich. This was a suit for claims against the Town of Ipswich on account of aid given to alleged Ipswich citizens in Boston by the Welfare Department. This case was reported in my 1937 report and is still pending in the Superior Court.

One new case has been brought against the Town during the year 1939. The case was Phyllis Gauthier vs Town of Ipswich. It is alleged by the Plaintiff in this case that she received injuries from a fall upon a sidewalk on Washington Street near the corner of Mineral Street. The suit is brought by Arthur Gauthier, father of Phyllis, as next friend, she being a minor. The damages alleged are \$4,000. This suit is pending in the Superior Court.

The Town Counsel, as you know, is not paid any regular salary. In accordance with the new By-laws of the Town he is paid for each case which is turned over to him by the Town. During the year 1939 I have been paid as Town Counsel \$513.00 for services, divided as follows:

21 cases for the police in Ipswich Dist. Court	
@ \$15.00 each	\$ 315.00
Hearings at Boston, 4 cases @ \$15.00 each	60.00

Written opinions for various Boards, 9, total payment	61.00
Gauthier case in Superior Court	15.00
All other cases, including drafting papers and investigations	62.00
	<hr/>
Total	\$ 513.00

Under the By-laws, the various Boards and Committees of the Town have the right to call on the Town Counsel for advice and for an opinion. In many of these cases it is necessary to make an investigation as to the meaning of the laws before an attorney would feel competent to give opinions. In such cases as these, written opinions have been furnished as a matter of record. In addition to these, there are many requests for opinions which are of minor importance, where some Town Board or official asks for information. In such cases where the Town Counsel feels competent to answer the question without research and investigation, verbal opinions have been given. There are many such cases. No account is kept of those cases as no charge for an opinion has been made by me unless I give written opinions.

In the course of my work during the year it is often necessary to confer with the members and at times to attend the meetings of the Boards. I have never made any charge for attending the meetings of the Boards.

I am pleased to say that I have found the various Boards and officials willing to cooperate with me at all times in furnishing information to help me form an opinion and I desire to thank them all for the many courtesies shown me during the year.

Respectfully submitted,

GEORGE A. SCHOFIELD,

Town Counsel

Ipswich, Mass., January 31, 1940

Assessors' Report

To the Citizens of Ipswich:

In making this, the annual report of the Board of Assessors, there has been included the work sheet that is used in computing the tax rate, and tables of aggregates covering the work of this department.

In making up the estimated receipts, the Board used all that the law allows, namely an amount equal to the receipts of the previous year.

The results show we were justified in using this amount as receipts were larger than the amount estimated.

With an overlay large enough to take care of all abatements, this shows a true tax rate.

At this time we are unable to get a statement of amount of income we are to receive from State, but do know that State Tax will be levied on sixteen million dollars instead of eighteen million as in 1939.

As we have no deficit in State Tax as in 1939 as was the case in 1938 of an amount of \$9,900.00 raised in 1939 there should be a saving of about \$12,000.00.

Last year we pointed out that if appropriations in 1939 were as in 1938 we would be faced with a \$50.00 tax rate.

In 1938 we raised \$308,859.74 and in 1939 \$266,438.78 a reduction of \$42,240.96, thus the reduction of \$6.60 in the tax rate.

We point out this fact to again place before you that your tax rate depends to a large extent on appropriations made in Town Meeting.

Respectfully submitted,

C. CHESTER CALDWELL,

JOHN E. NORMAN,

WORTHINGTON H. MANSFIELD,

Assessors of Ipswich.

1939 Recapitulation

Town Appropriations	\$ 365,938.89
Deficit in 1932 Overlay	27.37
Deficit in 1934 Overlay	155.05
Deficit in 1935 Overlay	281.87
Deficit in 1933 Old Age Assistance Tax	174.00
State Tax 1939	19,980.00
State Tax underestimated 1939	9,990.00
Auditing Municipal Accounts	2,432.89
State Parks & Reservations	362.30
State Parks & Reservations underestimated in 1938	21.99
Veterans Exemptions	15.25
County Tax 1939	10,160.70
Tuberculosis Hospital	2,961.00
Overlay 1939	9,283.25
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	\$ 421,784.56

Estimated Receipts and Available Funds

Income Tax	\$ 26,588.17
Corporation Taxes	4,519.60

Reimbursement on account State owned Land	1,817.44
Motor Vehicle Excise Tax	11,594.26
Licenses	5,024.00
Fines	106.65
Special Assessments	2,472.00
General Government	682.75
Protection of Persons & Property	611.60
Health & Sanitation	500.00
Highways	194.48
Charities	9,408.15
Old Age Assistance	9,780.93
Soldiers Benefits	442.00
Schools	4,225.41
Public Service Enterprises (Water Department)	21,500.00
Cemeteries	781.00
Interest on Taxes & Assessments	4,369.87
Chapter 504 Acts 1939	12,579.28
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	\$ 117,197.59

Overestimates of Previous Year

County Tax	\$ 17.27
Veterans Exemptions	1.05
Available Funds Voted by Town Meeting	38,130.07
	<hr/>
	\$ 155,345.98
Net amount to be raised by Taxation on Polls & Property	\$ 266,438.58
Poll Tax	4,032.00
Personal Property Valuation (510185) Tax	19,485.45
Real Estate Valuation (6359170) Tax	242,920.29
Gain in fractions	.84
Rate \$ 38.20	
	<hr/>
	\$ 266,438.58

Moth Assessment	\$ 1,482.17
Water Liens	1,352.13
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Total amount of all Taxes & Assessments Committed to Collector in 1939	\$ 269,272.88

Table of Aggregates

Number of Persons Assessed:

On Personal Estate only	165
On Real Estate only	1,260
On both Personal & Real	186
Total of Persons Assessed	1,611
Number of Polls Assessed	2,016

Value of Assessed Personal Estate:

Stock in Trade	\$ 132,575.00
Machinery	35,600.00
Live Stock	46,985.00
All other Tangible Personal Estate	294,925.00
	<hr/>

Total value of Assessed Personal Estate	\$ 510,085.00
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Value of Assessed Real Estate:

Buildings exclusive of Land	\$ 4,728,835.00
Land exclusive of Buildings	1,630,845.00
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Total value of Assessed Real Estate	\$ 6,359,170.00
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Tax Rate per thousand \$ 38.20

Total value of Assessed Estate	6,869,255.00
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Taxes for State, County and Town Purposes

including Overlay On Personal Estate	\$ 19,485.45
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On Real Estate	242,920.29
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On Polls	4,032.00
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	\$ 266,437.74
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Number of Live Stock Assessed:

Horses	105
Cows	547
1 Year old or over	110
Swine	15
Sheep	4
Fowl	4,472
All other	18
Number of Dwellings Assessed	1,610
Number of Acres of Land Assessed	17,730

Report of Police Department

To the Honorable Board of Selectmen:

Gentlemen:

I respectfully submit the following report which covers the activities of the Police Department for the year ending December 31st, 1939, and I am attaching hereto the usual tables covering cases handled, disposition and miscellaneous complaints, together with an inventory of public property now in the custody of the Police Department.

During the past year the Police Department has carried out its usual and ordinary activities in accordance with the statute, and such rules and regulations as from time to time have been promulgated by your board.

The question of traffic is still a major matter and at times calls for extraordinary work, particularly on Saturdays and Sundays. This is attributed in part to the popularity of the local Motion Picture Theatre and to the exceptional opportunities for trading in the local stores by the residents of nearby communities. The police have endeavored at all times to regulate traffic so as to cause the least possible inconvenience to local merchants and the traveling public and at the same time to provide for adequate parking. This has not been an easy problem in view of the narrow streets and the lack of an adequate public parking space.

Not much can be said as to the question of crime. It is something that always has existed to a greater or lesser degree and will probably so continue. It is the duty of the police to prevent the commission of crime in as far as possible, but when crime has been committed it becomes the duty of the police to present the facts to the court and abide by the decision of the court with good grace.

I would recommend that some change be made with reference to the status of the Keeper of the Lockup. I believe that the person holding this position should be a regular officer and properly compensated for his services.

I wish at this time to express my appreciation to all who have assisted the department during the past year and to pay special tribute to the members of the Fire Department and the Boy Scouts who so ably cooperated with the department at various times when their services were needed.

Respectfully submitted,

E. EDWARD BLAUVELT,

Acting Chief of Police.

Total number of arrests:

January	12	
February	28	
March	21	
April	28	
May	26	
June	30	
July	28	
August	36	
September	26	
October	31	
November	22	
December	27	
Total Arrests	<hr/>	315

Classification of Crime:

Accosting and annoying persons	1
Assault	7

Allowing improper person to operate	2
Bastardy	2
Breaking and entering	3
Children before Juvenile Court	11
Default	5
Disorderly conduct	1
Disturbance of peace	1
Drunkenness	158
Failing to slow down at intersection	1
Gaming machines forfeited	3
Indecent exposure	1
Interfering with police officer	4
Buying junk without license	2
Larceny	7
Leaving scene of accident not making self known	1
Loitering	2
Malicious mischief	4
Maintaining gambling nuisance	1
Misappropriation of Automobile	2
Operating uninsured car	2
Operating under influence of liquor	36
Operating unregistered car	2
Operating to endanger	7
Operating without license	11
Personating Police Officer	1
Speeding	5
Trespassing	5
Using profane language	1
Violation Clam Law	17
Violation of the Weight and Measure Law	1
Vagrants	10

 Total

315

Disposition of cases:

Appealed	8
----------	---

Committed	14
Dismissed	8
Discharged	25
Filed	110
Fined	74
Forfeited	3
Probation	29
Pending	2
Released	18
Sentenced - Suspended	21
Turned over to outside police	3
<hr/>	
Total	315

Miscellaneous

Assistance rendered to persons in distress	12
Automobiles reported stolen	6
Automobile accidents investigated by police	58
Automobile licenses suspended - revoked	64
Automobile registrations revoked	18
Automobiles transferred	1435
Animals struck by automobiles	21
Ambulance calls	79
Buildings reported entered	35
Buildings found open and secured	52
Complaints investigated by police	2194
Children before Juvenile Court	11
Children lost and returned to parents	7
Committed to Danvers State Hospital	8
Dogs and cats - gassed or shot	52
Fire alarms answered	20
Hours special police duty	1887
Miles patrolled by cruising car (police car)	17850
Miles covered by ambulance (police ambulance)	893
Persons struck by automobiles	13

Persons reported injured	63
Persons reported missing	15
Persons reported bitten by dogs	6
Stolen automobiles recovered	6
Street lights reported out	17
Summons served by police	110
Telephone calls in	4452
Telephone calls out	1785
Telephone calls local	3186
Telephone Complaints	503
Telephone calls from outside police	315
Telephone calls to outside police	288
Telephone calls from out of town	478
Warrants served by police	13

Inventory of Police Department:

Automobile	1
Badges	18
Dragiron sets	1
Flashlights	10
Gas clubs	1
Gas guns	1
Hand cuffs	9
Pistols	8
Police ambulance	1
Riot guns	1
Search lights	1

Report of Fire Department

To the Board of Selectmen:

Gentlemen:

Following is the report of the Board of Engineers of the Fire Department for the year 1939.

There were:

	36 Bell Alarms
	118 Still Alarms
<hr/>	
Total	154

Divided as follows:

23 Building Fires
68 Wood and Grass Fires
3 Oil Burners
21 Dump Fires
6 Automobile Fires
2 False Alarms
7 Chimney Fires
3 Calls for Inhalator
2 Calls for Lost Persons
2 Drowning Accidents
17 Other Calls

Total mileage by Apparatus 484.5

Engine 1	made	10	runs
Engine 2	made	33	runs
Engine 3	made	117	runs
Ladder Truck		37	runs

There were:

- 19,000 Feet of 2½ inch Hose laid
- 2,950 Feet of 1½ inch Hose laid
- 404 Feet of Ladders used
- 85 Gallons of soda and Acid Chemical
- 2½ Gallons of Foamite Chemical
- 14,185 Gallons of Water from the Booster tanks

The forty (40) gallon chemical tank kept at Little Neck proved its worth this year, as it was used twice by some of the people there to hold in check two fires, one which had started inside one of the cottages, and a dump fire, until the apparatus had arrived from Town, there-by preventing a greater loss.

Dump fires at the High School grounds have caused the department considerable work and expense, as nearly all of the 21 dump fire calls were for fires there.

At the present time we have the following:

- Engine 1 White Triple Combination 500 gal. cap. pump
- Engine 2 Seagrave Triple Combination 1000 gal. cap. pump
- Engine 3 Ford Triple Combination 150 gal. cap. pump
- Ladder 1 Sanford with 150 gal. booster tank
- 300 feet of Ladders
- 75 gallon Pump

Other necessary equipment:

- Two Wheel chemical tank at Little Neck
- 4,500 feet of 2½ inch hose
- 500 feet of 1½ inch hose
- 900 feet of ¾ inch hose used in connection with the booster tanks.

The apparatus and equipment is in first class condition and we plan to replace some tires this year and we also recommend the purchase of additional hose.

The loss by fire this year was larger than it has been for some years back, owing to the large loss at the Thayer fire on April 20. Other fires where the loss was \$1,000 or more were the Daniel Wilcomb, Rogers cottage at Little Neck, and the road side stand belonging to Benjamin Currier on the Rowley Road.

The property loss by fire was \$34,092.50

The amount of insurance paid was \$33,367.50

We had at the end of the year enough money left from our appropriation to replace one of the large doors in the apparatus room, and we used it for that purpose by installing an overhead door which we believe is the most practical for a place such as this as it fits tight and takes up less room. We hope to replace the other two doors this year, and we feel that we can if we are allowed the appropriation that we are asking for.

We also recommend the installation of an automatic coal stoker to replace the present oil burner as we believe that a considerable saving in the fuel bill will result.

Very truly yours,

EDWARD H. SMITH

LIONEL SHEPPARD

SAMUEL W. ATHERLEY

Board of Engineers.

Report of Forest Warden

To the Board of Selectmen:

Gentlemen:

I submit herewith the report of the Forest Warden for the year ending December 31, 1939:

Woods, Grass and Brush Fires 68

Supplies now on hand:

Pump Cans	12
Fiber Brooms	36
Shovels	10

During the year we had 68 woods, grass and brush fires. We were fortunate in not having any bad woods fires as the hurricane of September 21 left many tree and limbs scattered throughout the woods.

I wish at this time to thank all persons who have helped in this work during the past year.

Sincerely,

GEORGE W. BROWN,

Forest Warden.

Report of Tree Warden

To the Citizens of Ipswich:

I herewith submit my sixth annual report as Tree Warden.

The appropriation last year was used almost wholly on repairing some of our shade trees that survived the Hurricane of September, 1938. Many complaints were received by the Department concerning large trees whose branches had suddenly become weakened and cracked by storms. Upon close examination it was found that a large number of these injuries were of recent origin. This certainly indicates that the Hurricane had considerable to do with their present condition.

The amount of money available last year did not begin to cover all the necessary repairs that should have been made during the year. The result is, we still have quite a number of large trees needing a considerable amount of attention.

It was necessary to remove several trees from the highway last year. A Silver Maple on Broadway Extension was removed by petition. A Horse Chestnut on Summer Street, and three Willows on Topsfield Road were removed because of their dying condition.

During the year a W. P. A. tree pruning project was in operation for a period of several months. A large amount of dead wood was removed from the shade trees along the public highways. Approximately thirty-five miles of our highways were covered by this project. It is doubtful if any such amount of pruning work has ever been accomplished before in one single year.

The credit for getting this project approved by the Federal Government should go to our Co-ordinator, Mr. Wallace. Twice the project was rejected, but through his persistent efforts, it was finally approved.

A program sponsored by the Ipswich Conservation Council, and subscribed to by all of the civic organizations of the town last April, replaced a number of the shade trees lost during the Hurricane.

It is with a great deal of appreciation that I extend thanks to these organizations for the interest and support they have shown. It indicates that the citizens of Ipswich are fully aware of the value trees have in our every day life and in the beautification of the town.

Respectfully submitted,

C. GARDNER CAVERLY,

Tree Warden of Ipswich.

Report of Moth Superintendent

To the Honorable Board of Selectmen:

Gentlemen:

I herewith submit my sixth annual report as Moth Superintendent.

There was little change in the Gypsy and Browntail moth situation in 1939, as compared with the situation in 1938.

The Gypsy moth continued to be quite a serious pest throughout the same sections of the town as it was last year. Certain privately owned woodland areas on Topsfield Road, Pine Swamp Road, Linebrook Road and various other roads were quite badly infested with this pest. As usual, the westerly and northwesterly parts of the town were most seriously affected.

The Browntail moth decreased perhaps slightly in numbers over last year, but generally speaking, it can be said that an aggressive campaign must be carried on each year in order to reduce its number to a minimum.

Again this year, through the efforts of the Co-ordinator, Mr. Wallace, a W. P. A. Project was put into effect during the late fall and winter months. This project, as usual, consisted of painting the Gypsy egg clusters with creosote and cutting the webs of the browntail. A great deal of benefit has been derived from these projects during the past few years due to the fact that they have protected our highway trees as well as those of property owners from severe defoliation.

As predicted in last year's report, the Elm Leaf Beetle increased rapidly over the previous year. Although an early spray on the Elms about the middle of May, followed by the usual June spray would have helped greatly in reducing the number of adult beetles, it was quite impossible to accomplish due to a reduction made in the budget at the annual town meeting. It was therefore necessary to omit the early spray.

The Satin Moth, Tent Caterpillar, Willow Beetle and Tussock Moth have been, on the whole very scarce this year in Ipswich. A few outbreaks of the Tent Caterpillar were found during May, but not to an alarming extent.

Respectfully submitted,

C. GARDNER CAVERLY,

Moth Superintendent.

Report of Park Commissioners

To the Citizens of Ipswich:

The Board of Park Commissioners herewith submit their annual report.

The dry spell encountered last summer caused a considerable amount of injury to the lawn areas in the town.

For a period of several weeks no mowing was necessary due to the shortage of moisture in the soil.

This condition is bound to have an undesirable effect on the grass in the coming year, as weeds are sure to make heavy inroads on lawns that suffer from lack of water for any length of time.

At the Giles Firmin Garden on County Road, a planting of rhododendrons was made in October. The shrubs were placed on both sides of the entrance drive as a border planting. Money drawn from the Martha I. Savory Fund was used for their purchase.

The usual tulip planting program has been carried on at the South Common, Giles Firmin Garden, Market Square and the Memorial Plot.

The Commissioners are planning a simple planting of shrubs of a low growing nature at the base of the monument on the Memorial Plot this coming year. We are likewise planning definitely to hard surface the main walk leading to the North Church, as it has been in bad condition for several years.

Respectfully submitted,

S. C. GORDON,

ROBERT D. LORD,

C. GARDNER CAVERLY, Chairman

Park Commissioners.

Report of Clam Commissioner

To the Citizens of Ipswich, Mass.

The clam industry has been the most enduring and most consistently large source of income to the town of Ipswich. This report is written from the point of view that its possibilities deserve profound and constructive thought.

The seeding of clams in our barren flats is vital to the industry for continuous and increasing productivity. This cannot be left to the laws of nature, otherwise financially depressing periods of clam scarcity inevitably arise. Such a period will affect the work or part-time work of some 400 people. Under a W. P. A. project there were planted about 1425 bushels of seed from April 12 to July 14. These clams when planted were approximately one inch long, and when the flats were opened in December were two inches or over in length. A clam of one inch after it has grown to two inches has increased its original volume by at least seven times; this in a period of seven months. This means that the spring seeding, allowing a 15 per cent loss by crabs, cockles and other forces, will yield 8450 bushels of salable clams. In addition, the flats from which the seed was taken have been improved. The seed taken from these too thickly bedded areas has made it possible for the remaining clams to grow to legal size.

Late in November, I dug an area of 25 square feet which in the spring had been barren and had been planted the latter part of April. It yielded two pecks. There are 43,560 square feet in an acre. An acre planted as well as this 25 square feet would produce 3484 pecks, which is 1161 tubs, worth one dollar per tub. Granted that this was a chosen 25 square feet, still it proves that an investment by the town would produce a yield of about 700 per cent, for the reason that seed could be bought for 75 cents a bushel and planted for a price of be-

tween 25 cents and 30 cents. The town now possesses 300 or more acres of barren, or nearly barren, flats. There is no doubt whatsoever that here is a financially fertile field for the consideration of every citizen.

Computation from the reports of the W. P. A. project during the months when the major part of the time was spent in seeding, show that each man dug and planted an average of 1.2 bushels of clams per day.

The same W. P. A. project has worked on the extermination of green crabs, which are a real menace to any constructive clam program. From April 12 through October 25, about 2550 bushels of green crabs were caught and destroyed. These marine pests eat newly-thrown seed, and all clams left on or near the surface of the flats in any area where a clammer has dug; hence they are both destroying the old beds of clams, and eliminating much of the possibility for new beds. Their potential powers of destruction are tremendous. Unless they are either eradicated or definitely checked, they will prove disastrous.

During six consecutive days in August, chosen at random from the reports of the project, when only crabs were caught, each man averaged 1.17 bushels per day. Also six consecutive days in September selected by chance, show that each man averaged 1.76 bushels per day. It is my belief that the crabs will be most effectively and quickly destroyed by a bounty of a given sum, between 25 cents and 50 cents per bushel. Through questioning I know that there are many who would be glad for the introduction of such a system and who would utilize its possibilities. It would be a fair and efficient method.

Through the State Bureau of Marine Fisheries I secured 27 bushels of seed quahaugs which have been planted below low water mark in a number of areas about Eagle Hill. Perhaps 60 per cent of them are now growing and are in good condition. Because every empty shell which I have found has a hole drilled by a cockle, it is apparent that the only destructive force is supplied by these snails. This would indicate that quahaugs

could be planted and grown in Ipswich if the cockles were exterminated by the same bounty system.

Through the same Bureau 1200 pounds of "seeder" lobsters,—that is lobsters covered with seed,—were sent to Ipswich. They were thrown overboard in the area of Third Creek in Plum Island River.

Up to the present, January 16, there have been issued 290 permits for which there was no charge. The proper cultivation and protection of our flats would seem to demand a definite assessment for all permits. It is a policy which I heartily recommend. On the basis that all money spent on the clam flats should be used profitably and without waste, it is my opinion that there is a majority who would gladly support this idea.

The general policing of all the flats from Safford's in Rowley River to the boundary of the "Spit" at the West Gloucester line is a task which one man devoting all his time to that alone could not do thoroughly. Without lingering long in any given area ten hours are required to accomplish the trip. To do this work reasonably well two men must work seven days a week, particularly during the time when the winter flats are closed. My objective has been to enforce the laws as well as possible, while trying to bear in mind at the same time that each of us must earn his living. Because of those who dig illegally with lights, I have spent approximately fifty nights sleeping in the dunes or at some point near the flats. To date I have been at some clam area either one or two tides a day for all but fifteen days since taking office. This is a laborious, time-consuming phase of the job which produces its best dividends only with the cooperation of all concerned.

Finally unless a sound seeding program is inaugurated in April, clamming will decrease, and the resulting financial loss will be seriously felt by the town. The natural seed which did not appear until late August and September, is located on the Foreside, Lufkins, Appleton's, Grape Island and the Richard's

Grounds, and is essentially of a limited nature; moreover, this seed will not be of legal size for at least two years. The area in the vicinity of Crane's inner beach is in poor condition; our winter flats will be well dug by next spring. The latter will be of a very poor quality next winter unless the seeding program is adopted. It is for the welfare of the town and the clammers that emphasis has been placed on clam cultivation.

To the Selectmen, to the clammers, and to all those who have lent a hand in this work I express my gratitude.

Respectfully submitted,

CASWELL E. MCGREGOR, JR.

Report of Sealer of Weights and Measures

To the Honorable Board of Selectmen:

Gentlemen:

I have the honor to submit to you the duties performed by the Sealer of Weights and Measures from January 1, to December 31, 1939 inclusive

Scales	Ad- justed	Seal- ed	Con- demned	(non) Sealed
Platform scales over 10,000 lbs.	1	3		
Platform scales 5 to 10,000 lbs.		3		
Platform scales 100 to 5,000 lbs.	14	31		3
Counter scales 100 to 5,000 lbs.	1	3		
Counter scales under 100 lbs.	4	29	2	1
Beam scales 100 to 5,000 lbs.		3		
Beam scales under 100 lbs.	2	7		
Spring scales 100 to 5,000 lbs.		6		
Spring scales under 100 lbs.	23	45	6	

Scales	Ad- justed	Seal- ed	Con- demned	(non) Sealed
Computing scales 100 to 5,000 lbs.				
Computing scales under 100 lbs.	5	30	1	
Person weigher (slot).		13		
Prescription scales	1	4		
Jeweler's scales		1		
Weights				
Avoirdupois	29	247		
Apothecary		89		
Metric		14		
Volumetric Measures				
Liquid Measures over 1 gallon		9		
Liquid Measures under 1 gallon		60	1	
Dry Measures		2		
Automatic Liquid Measuring Devices				
Gasoline Pumps	7	8		6
Stops on Pumps		128		
Gasoline Meter Systems		42		
Oil Pumps		7		7
Tank truck Meter systems	3	9		
Kerosene Pumps		24		
Grease measuring devices		6		3
Linear Measures				
Yard sticks		10		
	<hr/>	<hr/>	<hr/>	<hr/>
	90	833	10	20

Trial Weighings and Measurements of Commodities Sold or put up for Sale.

	Total Number	Number	Incorrect	
	Tested	Correct	Under	Over
Beans	14	14		
Bread	166	63	13	90
Butter	33	32	1	
Charcoal (in bags)	10	10		
Coal (in bags)	23	13	10	
Sugar	36	36		
Dry Commodities	61	13	6	42
Flour	41	34	4	3
Fruits and Vegetables	94	16	10	68
Lard	10	10		
Liquid Commodities	1305	1305		
Meats and Provisions	7	5		2
Potatoes	37	8	22	7
Ice Cream Containers	400	400		
	<hr/> 2237	<hr/> 1959	<hr/> 66	<hr/> 212

Full time Sealers in such Cities and Towns as Lynn, Salem, Beverly, Saugus, Peabody, Danvers, Gloucester, Newburyport, and Haverhill, give the door to door peddler plenty of trouble, so he comes into Towns such as Ipswich, Essex, Hamilton, Rowley and Topsfield where they would be less troubled as the Sealers are all on part time. I have given this particular part of my work increased attention and my efforts have borne fruit. Seventy-two such peddlers have been stopped by me during the year. I have been directly responsible for three new Licenses to be granted by the State Department of Standards totaling \$116.00 from which the Town receives its proportionate share. I have had one peddler in court from Chelsea who was fined \$15.00 in our local Court plus a \$51.00 State license. These peddlers handle such merchandise as

clothing, jewelry, bedding, silverware, electrical appliances, medical supplies and provisions. I recommend that this particular part of this work should go on in increased proportion to meet the increased demand, and that our local merchants should have the protection they are entitled to. It might be of interest to the Board to know the number of bread and pastry trucks that come into our Town daily to distribute their wares both wholesale and retail. Thirty-one of these trucks have been stopped relative to their plates and licenses. Trial weighings and measurements of commodities sold or put up for sale have also shown an increase over last year. Commodities are being put up for sale more and more by the wholesale companies thus increasing this particular branch of work in the Department.

I have signed 22 applications for transient vendors, peddlers of bakery products, eggs, fruit and vegetables, ice cream, and clams. This also shows an increase over last year.

The Governor of Massachusetts thought that the Sealers of Weights and Measures in their respective Cities and Towns could cooperate with the Department of Labor and Industries, and at their request we furnished the names of all persons, their addresses and businesses, operating service stations, filling stations, stores, garages, or other places of retail, dispensing, gasoline and diesel oil. This information we furnished which numbered 27 within the limits of Ipswich.

In paying considerable time to peddlers and other duties I have not let my Sealing work go. Last year I turned in the highest amount ever collected for Sealing Fees when \$107.30 was realized. This year I have turned over to the Town Treasurer \$114.90 of which \$109.45 was for Sealing Fees and \$5.45 adjusting charges. There are very few days in the year when there is not something that must be done in this Department, as you can see by reading my report.

I would like to take this opportunity of thanking State Inspector Jones for his cooperation and helpfulness during the

past year. I might also add that at the present time Inspector Jones and myself have a Court case pending as a result of short weight in one of our local stores.

I could not complete my report to the Honorable Board of Selectmen without showing my appreciation for being able to continue as your Sealer; also all other Town officials who have assisted me in any way I extend my hearty thanks.

WILLIAM J. H. EWING,

Sealer of Weights and Measures.

Report of the Board of Health

To the Citizens of Ipswich:

Following is a list of contagious diseases reported to the Board during the year 1939:

Diptheria	0	Dogbites	26
Chicken Pox	10	(2 requiring rabies treatment)	
German Measles	0	Scarlet Fever	4
Pneumonia	7	Pulmonary Tuberculosis	2
Measles	4	Typhoid Fever	2
Mumps	4	Whooping Cough	30
		Gonorrhea	1

As may be seen by the above statistics, a considerable increase in communicable diseases was evident in the past year, and an alarming increase in the number of dog bites. Your Board is concerned about this latter, but feel this can be controlled with the co-operation of the townspeople in the supervision of their pets, and this figure materially lowered.

The Board is happy to report that tuberculosis cases were definitely lower this past year, which meant a considerable savings to the taxpayers as a result. This contributed, in no small part, to your Board's ability to finish the year with an unexpended balance of \$712.72. We feel that the foresight of the Board in conducting a tuberculosis survey, in which we encouraged all border-line cases to submit to treatment or take proper home precautions, was a large factor in this saving. In this way, we have found a patient's stay at the sanatorium is shortened, with a consequent saving of funds, and a far greater chance of complete recovery.

Your Board is glad to report their success in obtaining State subsidies on all cases committed to Middleton Sanatorium, which will return to the Town the sum of \$930.71. This amount is approximately 15 per cent of our annual appropriation and should be considered in any review of Board of Health expenditures.

A series of well attended Child Hygiene clinics were held under the supervision of Dr. Frank Collins and Miss Muriel Riley with gratifying results. Your Board reiterates in this instance as well as tuberculosis, that emphasis on prevention rather than cure is far more effective and economical in the end and intend to continue along the same lines this coming year. We would be ungrateful if here we did not thank Miss Riley for her unflagging interest and cooperation in this child hygiene work which was manifested in far greater measure than remuneration received.

One of several new duties imposed on your Board for the ensuing year, due to changes in the State law requires a periodic inspection and the licensing of all local overnight camps and cabins, including recreational camps. At present we are formulating laws which, when published will be included in our local rules and regulations. We feel, that though this adds more work to the Sanitary Agent, this legislation is long overdue and such laws should be strictly enforced in Ipswich.

In the back ground of our thoughts all year has been the determination to run this department at the lowest possible cost to the taxpayers, consistent with the safety and well being of the Townspeople. In this, we feel we have at least been partly successful and will not lose sight of this objective this coming year.

We wish to thank anyone who, at all, has helped us to operate this department efficiently and welcome all suggestions from the Townspeople which may help in the future.

Respectfully submitted,

LAWRENCE M. KING, Chairman

PAUL M. JODOIN,

FRANK L. COLLINS, M. D.

Board of Health.

Sanitary Agent's Report

FOR 1939

To the Honorable Board of Health: ,

Gentlemen:

I herewith submit the following report for the year ending December 31, 1939:

Complaints received and investigated	120
Contagious disease cards posted	4
Notices sent to abate nuisances	12
Cesspool and Vault licenses	2
Tallow and soap grease licenses	4

License to keep pigs.	2
License to collect garbage	1
Licence to sell oleomargarine	5
License to manufacture ice cream	2
License to manufacture carbonated non-alcoholic beverages	1
Pasteurizing licenses issued	3
Milk producers licenses issued	16
Methyl Alcohol licenses	9
Dairies inspected	16
Slaughtering inspections	9

EBEN B. MOULTON,

Agent, Board of Health.

Report of Milk Inspector, 1939

To the Honorable Board of Health:

Gentlemen:

I herewith submit the following report for the year ending December 31, 1939:

Number of licenses issued to milk dealers	48
Number of samples of milk tested for butterfat	135
Number of samples of milk tested for total solids	117
Number of samples of milk tested for bacteria	108
Number of samples of milk tested for sediment	125
Number of times pasteurizing plants inspected	30

EBEN B. MOULTON,

Milk Inspector.

Report of Inspector of Animals

Board of Health,
Ipswich, Mass.

Gentlemen:

I submit herewith my report for the year ending December 31, 1939:

Number of Cattle in the Town	940
Number of Cattle brought in from out of State	217
Number of Dogs restrained	24

Respectfully,

G. LORING WOODBURY,

Inspector of Animals.

Report of Superintendent of Streets

To the Honorable Board of Selectmen:

Gentlemen:

I herewith submit the annual report of the Highway Department for the year ending December 31, 1939.

The late snow storm in March, coming as the frost was quite well out of the ground, caused considerable concern to the Department. It was necessary to do more cold patching on the streets than was usual.

Sixty-one streets were scraped and shaped up as was needed. Twelve streets were widened in order that the water might run off of them much faster, and in order that there might be room for the snow plows to push the snow back farther in the winter time. Forty-three streets were graveled and gravel-patched where the worst conditions existed. Fifty-three streets were patched with cold patch. Six streets had to be scarified and rolled in different sections, and guard rails were repaired in several sections.

Willowdale Bridge and Labor-In-Vain Bridge were replanked where needed. These two bridges are causing considerable concern, as the wooden girders are beginning to decay badly, and the ice is pulling out the small stones from the abutments. Something will have to be done in the near future with regard to both of these bridges.

37842 gallons of asphalt and tar were used on maintenance of the streets this year, of which 4950 gallons of cut-back (asphalt), 3007 gallons of tar, and 2962 gallons of Emulsion were used to mix cold patch.

Two of our longest streets were oiled and honed this year, and sections of six other streets were oiled. The two long streets were Argilla Road, using 13520 gallons of oil, and East Street, using 6554 gallons. The other streets were: sections of Topsfield Road, 1569 gallons, Labor-In-Vain Road, 1020 gallons, Linebrook Road, 2050 gallons, Brownville Extension, 1860 gallons, Turkey Shore Road, 200 gallons, and Boxford Road, 150 gallons.

Calcium chloride was used to lay the dust on twenty-five streets, namely, Blaisdell Terrace, Boxford Road, Brown Street, Candlewood Road, Cleveland Avenue, Cottage Street, Eagle Hill Road, Fifth Street, First Street, Fourth Street, Grant Court, Heartbreak Road, Kimball Street, Maple Avenue, Mile Lane, Newbury Road, Newmarch Street, Old England Road, Old Right Road, Paradise Road, Peatfield Street, Pine Swamp Road, Second Street, and Town Farm Road.

The drainage systems have worked very satisfactorily this year. Very few have caused serious trouble. Two old catch basins on East Street were rebuilt, and the two old wooden top catch basins on Brown Street were rebuilt, thus eliminating their dangerous condition. Several of the culverts on the outlying districts had to be cleaned, repaired, and adjusted. Considerable time was put in on cleaning out Farley Brook, as it was badly cluttered up with debris.

Sweeping and cleaning the streets was curtailed as much as possible. This is an instance where a motor sweeper would have proved more economical, as much more territory could be covered, a great deal faster and more often. Also, since it is necessary to use much sand in the winter, it could be salvaged and used over again, thus stopping the sand from washing into the catch basins.

The balance of the 1938 Chapter 90 allotment was used to complete the section on Topsfield Road at the Turner Hill Farm, which has made a big improvement over the old condition that existed there. This section should last for a number of years.

The 1939 Chapter 90 maintenance allotment was used on Topsfield Road, oiling with cutback asphalt, a pea stone cover, and honing, which has improved the riding conditions and reduced the maintenance cost for two or three years to come.

The Town appropriation for Central Street was used to oil with a cutback asphalt, R. C. 3, and a pea stone cover on the old water-bound macadam. This cover should preserve the macadam sections of this old road for three or four years quite satisfactorily.

I recommend that we request maintenance for oiling from the State on Chapter 90 for Linebrook Road, Lakeman's Lane, Fellow's Road, and if possible, Waldingfield Road. The traffic on Waldingfield Road and Candlewood Road warrants the additional expense, as the gravel on these roads is suitable and the traffic increases yearly.

TABULATION OF TIME EQUIPMENT, WORKED, 1939

	Total	Total	Total	Total
			Gals.	Qts.
Equipment	Miles	Hours	Gas	Oil
Truck No. 1	10170	2112½	1609	62
Truck No. 2	9662	2080½	1181	45
Grader, Rome	2044	742½	1521	50
Roller		313½	501	60
Tractor, Cletrac		160	404	12
Tractor, Fordson		187	274	22
Mixer		121½	72	10
Loader		46½	27	5

	Plow	Other		Plow	Other
Equipment	Snow	Hours	Equipment	Snow	Hours
Truck No. 1	127	1985½	Tractor		
Truck No. 2	114	1966½	Cletrac	160	
Grader, Rome	1½	741	Fordson	53½	133½
Roller		313½	Mixer		121½
			Loader		46½

INVENTORY, DECEMBER 31, 1939

1 Cart, two-horse	\$ 25.00
1 Cart watering	50.00
4 Drags, Road	200.00
1 Drag, stone	15.00
1 Forge and anvil	30.00
7000' snow fence	900.00
1 Grader, Whier	200.00
1 Grader, Rome	3500.00
1 Kettle, tar	35.00
1 Loader, gravel	500.00
4 Machines, Road	200.00
1 Mixer, Cement	250.00
2 Plows, Road	25.00
5 Plows, Blade snow	700.00
1 Plow, V-Shaped Truck	150.00
1 Plow, V-Shaped Tractor	1000.00
1 Plow, Sidewalk Tractor	150.00
5 Plows, Sidewalk	375.00
1 Roller, Stone two-horse	25.00
1 Roller, Gasoline	3000.00
1 Sweeper, two-horse	100.00
5 Screens, Gravel	30.00
1 Shovel, Scoop tractor	20.00
1 Tractor, Cletrac	2500.00
1 Tractor, Fordson	100.00
2 Trucks, Dump	1500.00
1 Truck, Pickup	400.00
1 Wagon, Oil	25.00

1 Machine, Sanding	75.00
	<hr/>
	16080.00
Other tools and supplies	4075.51
	<hr/>
Grand Total	\$ 20155.51

Respectfully submitted,

FRANCIS E. WOOD,

Superintendent of Highways.

Report of the Board of Public Welfare

To the Citizens of Ipswich:

Your Board of Public Welfare is submitting herewith its annual report for the year ending December 31st, 1939.

Budget

It might be interesting to know that the amount of money put on the tax rate by the Welfare Department in 1939 was approximately 22 cents on every taxable dollar-based on an appropriation of \$55,000.00. However, some consideration should be given to the \$21,037.99 we have collected this year against our appropriation. If this amount could be used, our real amount on the tax rate would be in the vicinity of 15 cents on each dollar. Compared to many nearby places, this amount is low. It must be remembered that Ipswich has no industry to take care of the case load, and until such time as there is something for the townspeople to turn to for occupation, we are going to have this situation.

Temporary Aid

Temporary Aid covers all cases, both in and out of town, which are not included under Old Age Assistance and Aid to Dependent Children. This particular part of our appropriation was about seven thousand dollars less than last year due to more constant work on W. P. A. and if the ruling of Congress concerning a thirty day lay-off after eighteen months of employment for W. P. A. had not been invoked,—the decrease would have been more.

Old Age Assistance

Old Age Assistance increased our Budget in 1939 approximately three thousand dollars, and will increase the 1940 budget about two thousand dollars, totaling \$5,000.00 since 1938. This is NOT a pension, and the law does not give a pension. It is Public Assistance to deserving citizens in need of relief and support. The Federal Government and Commonwealth contribute to this form of aid, but it must be remembered that the State's share has to be raised in our Tax Levy, and we are reimbursed in November of the same year for it.

Mother's Aid

This form of aid is now called Aid to Dependent Children and was responsible for an increase of around a thousand dollars to the budget in 1939. The same set-up is used in this department as in Old Age, the Federal Government and the Commonwealth both contributing.

The above two forms of aid are responsible for the material increase in the welfare appropriation, where General Relief went down somewhat, these went up. Our total expenditure was \$3,087.05 less than in 1938.

Other Cities and Towns

Cases in other cities and towns are just as much a part of our Welfare Department as though they resided here. These are cases which are Ipswich settled, even though not residing in Ipswich, and we have to pay the bills. We have no way of knowing how many of these we are going to have from year to year. We have cases living in Ipswich which are settled elsewhere, and have to submit bills to these places, they paying the Town of Ipswich, just as we pay other cities and towns.

W. P. A. Store

Report elsewhere.

Comments

The Board feels that with a net cost of \$32,394.20 for

Welfare in Ipswich, it is doing a good job. Cases are carefully investigated and histories of every person aided are on file in the Welfare office, together with those of W. P. A., therefore, about any information wanted can be found in these office files.

A history is not merely a piece of paper with a few words on it, it has a complete record of the family, and the families before them, all this necessary to determine settlement with many other phases of information on which to base, "necessity of need",—bank accounts, wages, insurance, marriages, births and so on are checked as is condition of home, manner of living and health. We are in constant touch with all our cases.

In return for aid given, the recipients are requested by law to work out their order, and do so in the various Town Departments—the Schools, Highway, Cemetery, Playground and Park Departments having had varying amounts of work done through this medium.

We wish to thank the Town Departments for their co-operation and courtesies extended, also, the W. P. A. Co-Ordinator, Brainard C. Wallace, for his interest and endeavors to help keep our cost down. The Police Department has many calls from the Welfare, and always assists whenever it can, as does Mr. Clifford Patten of the S. P. C. C.

Infirmary

The Board extends to the Citizens an invitation to visit the Town Infirmary at any time, to see the care and attention given this branch of our department by both Mr. and Mrs. Dorr. The Town of Ipswich is very lucky in having them as Superintendent and Matron, as they are very capable and efficient, cooperating in every way possible for the betterment of conditions at a minimum cost.

Respectfully submitted,

WALTER F. POOLE, Chairman,

BESSIE F. DAWSON,

GEORGE R. HOVEY

WELFARE DEPARTMENT

Appropriations—Expenditures and Reimbursements

Appropriation 1939

Annual Town Meeting	\$18,000.00	Old Age
	5,000.00	A. D. C.
	22,000.00	Temporary Aid
Special Town Meeting	7,000.00	Temporary Aid
Transfer from Reserve Fund	800.00	Old Age
	1,000.00	Temporary Aid
Refunds	9.00	

\$ 53,809.00

Unpaid Bills	162.61	To be appropri- ated 1940 to cover
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\$ 53,971.61

Expenditures

General Relief	\$30,009.00
Old Age Assistance	18,798.13
Aid to Dependent Children	4,462.45

\$53,269.58

Unpaid Bills on hand	162.61
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\$53,432.19

Unexpended Balances

539.42

Reimbursements

General Relief	\$ 8,458.49
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Old Age	10,314.18
A. D. C.	2,265.32

\$21,037.99

Net Cost to Town of Ipswich

\$32,394.20

Report of Federal Surplus Commodities Division

To the Honorable Board of Selectmen:

Gentlemen:

I herewith submit my report of the doings of this department for the year ending December 31st., 1939. Our average case load during the year was 375 families representing 1588 persons. During the year this department has disbursed over 110 tons of food and fruits.

CLOTHING DISBURSEMENTS

Aprons	38	Pajamas (children)	316
Bloomers (girls)	460	Pants (men)	313
Bloomers (womens)	250	Pants (boys)	253
Blouses (boys)	114	Rompers	130
Combinations	48	Shirts (men & boys)	889
Diapers	252	Sheets (flannel)	12
Dresses (girls)	616	Shorts (men & boys)	240
Dresses (womens)	847	Slips (women & girls)	677
Layettes	31	Suits (play Suits)	114
Nightgowns (girls)	430	Union Suits (men &	
Nightgowns (womens)	373	boys)	313
Night Shirts (mens)	48	Dungarees (men)	156
Pajamas (womens &		Dungarees (boys)	164
misses)	397	Denim Jackets (men)	35
Pajamas (mens)	96		

In addition to the above we received a special allotment from the Federal Government, which was issued on special requisitions from the Welfare Department, consisting of the following:

Men's Slip Over Sweaters	25	Womens Knit Dress	1
Mens Coat Sweaters	106	Womens Silk Blouses	22
Childrens Knit Headgear	48	Womens Slip-on Sweaters	85
Childrens Sweaters	76	Womens Knit Coats	4
Childrens Dresses	43	Boys Slip-on Sweaters	24
Boys Pajamas	20	Boys Cossack Jackets	24
Misses 2 pc. suits	8	Childrens 3 pc. Snow Suits	11
Misses Knit Dresses	9	Childrens 3 pc. Wash Suits	8

Total value of clothing disbursements \$6,119.95

FOOD DISBURSEMENTS

Apples	27,990 lbs.	Milk (Evaporated)	
Beans	15,000 lbs.		6,816 cans
Butter	22,784 lbs.	Milk (Powdered)	800 lbs.
Cabbage	1,800 lbs.	Oranges	8,840 lbs.
Carrots	2,385 lbs.	Potatoes (Sweet)	3,915 lbs.
Corn Meal	28,390 lbs.	Prunes	6,500 lbs.
Flour (Graham)	19,576 lbs.	Tomatoes	2,060 lbs.
Flour (White)	25,590 lbs.	Squash	7,848 lbs.
Grape Fruit	14,675 lbs.	Rice	3,900 lbs.
Grape Fruit Juice	8,544 cans	Rolled Oats	8,910 lbs.

Total value of food disbursements \$15,675.32

Respectfully Submitted,

FRANK H. GIRARD.

Supervisor:

Agent's W. P. A. Report

To the Honorable Board of Selectmen:

Gentlemen:

I herewith submit my report as Sponsor's W. P. A. Agent for the year ending December 31, 1939.

During this year as in past years the Sponsor's W. P. A. Agent has made an effort to provide work for as many as possible with the aid of Federal Funds on W. P. A. Projects. These efforts have resulted in providing employment for many people who would otherwise be on Soldier's Relief or Welfare rolls, and have been the means of providing them with worthwhile employment. During the past year new regulations put into effect by the Federal Government have made it impossible to provide employment for all needy persons. All persons employed on W.P.A. Projects for eighteen consecutive months were suspended and obliged to reapply for reinstatement, and if found to be eligible, were put back to work after a period of from four to six weeks. This of course, had a tendency to raise the amounts expended for aid by the Board of Public Welfare. During the past year, I have made every effort to cooperate with the Board of Public Welfare in an effort to secure employment on the W.P.A. for persons seeking relief from this board.

During the first of the year the following projects which were carried over from last year were completed.

Waldingfield Road and Candlewood were graveled under the Farm-Market Project, the Highland Cemetery Improvement Project was completed and the Labor-in-Vain Road Water Extension Project finished. The Moth Project was carried on until spring and then suspended and work started again in November, this project is still in operation and will probably be completed in from five to six weeks more. The Cemetery

Survey Project has been completed and the workers assigned to finish the Shade Tree Census Project which will be completed in the near future. An Engineering Survey Project is in operation at the present time and is to be operated throughout the coming year. This project calls for the establishing of street and town line locations, including second-order levels and second-order traverse in the Town of Ipswich. The Recreation, Sewing, and Nursery School Projects have been in operation during the past year in the same manner as in the past. A Tree Conservation Project consisting of the removal of all dead and decayed limbs and the trimming of all public shade trees has been completed.

A project calling for the reseedling of the clam flats was started, but due to the increasing menace of the green crabs on the clam flats, I was successful in obtaining permission to have this money used for the removal and destruction of green crabs. All of the work done under this project was carried on with the advice, consent and approval of the Bureau of Marine Fisheries of the Department of Conservation, it being necessary that their approval and signature be obtained before the Federal Government would give approval on this project. While this work was more or less of an experimental nature, I feel that a great deal of good has been accomplished, and that the coming year will tell the results of the work carried on under this project. I have been successful in my efforts to get the Bureau of Marine Fisheries to give us some financial assistance, and they have contributed funds from their department for the purchase of bait, boat hire, and some of the equipment required to operate this project. At the close of the project I requested them to continue their study of the green crab menace, and as a result, they agreed to furnish one boat and two men in order that a further study be made of this situation. I feel that my efforts along this line have resulted in a substantial saving to the town.

Due to the large number of workers assigned to the Town of Ipswich during the past year, it became necessary to put in-

to operation some major project which would take care of one hundred or more workers over a period of a year. With this in mind I submitted, and had approved, a project calling for the construction of a water main to the Linebrook District of the town. This work was started in the spring and a six inch water main has been constructed to Mile Lane. An eight inch water main has been constructed from the main feed line on High Street through Mile Lane up the Linebrook Road as far as the turnpike and a construction of this work is now in progress in order that this main may be continued to the Heard Estate in Linebrook. The completion of this project will provide the residents of this district with a continuous water supply, fire protection and a reduction in insurance rates. I feel that over a period of years the construction of this water main will prove its worth many times over, due to the fact that it will be the means of encouraging the building of new homes in this very desirable section of the town. During the past years a great deal of relief money has been spent for improvements in practically every other section of the town and I feel that the people residing in this district are entitled to have some of the money spent for improvements in this part of the town. Looking ahead over a period of years the construction of this water extension has many merits that would take a great deal of time and space to elaborate upon. During the construction of this water extension I have received the upmost cooperation of the Manager of the Water and Light Department and with his assistance in the purchasing of the pipe used on this project I have been able to effect a saving of an amount almost equal to my salary. I have also had the cooperation of the men employed by the water department and the Chief of the Fire Department during the operation of this project. My ability in being able to convince the Federal Government that this project was a worth while construction project of a permanent nature resulted in having them make a contribution of \$7,545.00 towards the purchase of pipe, thereby effecting a substantial saving to the Town of Ipswich.

The past two years the Town of Ipswich and the Federal Government has expended over three hundred thousand dollars on relief projects, and with the strong possibility that this will continue for some time, I feel that the question of spending so large an amount of money is so important, that very serious consideration should be given to some definite plan for construction during the next two or three years, and with that in mind, I respectfully request the Board of Selectmen to have inserted in the warrant for the annual town meeting an article calling for a committee, to make an extensive study of this question. It is my strong belief that a committee comprised of two members of the Finance Committee, two members of the Chamber of Commerce, two members of the taxpayers Association and the Board of Selectmen could work out some program which would result in the town securing something of a permanent nature that might be used as an inducement in trying to get some industry located in the town.

In closing my report, I wish to state that during the past year I have had prepared and approved in advance enough projects to take care of any increased quota of workers which the Federal Government might have allocated to the Town of Ipswich, and no person in Ipswich has had to be out of work as a result of not having enough projects approved. I have tried to keep expenditures down to a minimum and as a result, the expenditures made by the Town of Ipswich in connection with W.P.A. Projects, have been \$13,206.36 less than the previous year. During the past year I have received exceptionally fine cooperation from the various department heads having an interest in projects which have some relation to their respective departments.

I have filed a report of expenditures incurred by me in connection with W.P.A. Projects with the Town Accountant for publication in the Town Report, and a detailed report of expenditures has been prepared and filed with the Town Accountant and is available for public inspection, a copy of this detailed report was given to each member of the Finance Com-

mittee for their study and consideration, with the idea that it would give them a knowledge of just how each dollar was spent on the various projects and to assist them in making their recommendation for an appropriation to be used this year. As in the past I have been willing at all times to discuss the operation of the W.P.A. Program with citizens of the town, and the records of my office have always been available at all times, for public inspection to any citizen or taxpayer of the town.

Respectfully submitted,

BRAINARD C. WALLACE

Sponsor's W.P.A. Agent.

Report of Trustees of Memorial Hall

To the Citizens of Ipswich:

A detailed statement of receipts and expenditures for the year 1939 will be found elsewhere in this Report. We give a brief summary as follows:

Receipts

Regular appropriation 1939	\$ 2,000.00
Transfer from Reserve Fund	37.24

2,037.24

Expended in 1939	2,020.40
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Unexpended balance	\$ 16.84
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In addition to the above receipts, the Womens Relief Corps made a donation of \$ 60.00 during the year which was paid in to the Town treasury.

We have found it necessary to have various repairs made in and on the Building during the year, including the installing of new gas circuits which the State authorities had given orders to have put in the building. This work has been done without asking for an extra appropriation beyond a transfer of \$ 37.24 and the Building is now in good condition.

During the year our janitor, who has been with us for a number of years, received an appointment to the postal service and it was necessary to oppoint a new janitor. The Trustees appointed James A. McInnis, who is a member of the Board of Trustees and who has the interest of the Memorial at heart and

can be depended on to take good care of the property in his charge. This was also true of the former janitor who, for many years, served us faithfully.

Respectfully submitted,

BRAINARD C. WALLACE

JAMES A. McINNIS

RALPH C. WHIPPLE

OSCAR H. EWING

WALTER E. HAYWARD

GEORGE A. SCHOFIELD

Ipswich, Mass., Jan. 31, 1940

Trustees.

Report of Trust Fund Commissioners

To the Citizens of Ipswich:

We submit the report of the Trust Fund Commissioners for the year 1939.

EUNICE CALDWELL COWLES FUND

Amount of Fund Jan. 1, 1939	\$ 10,033.21
Interest received to Dec. 31, 1939	277.89
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Total	\$ 10,311.10

Cash paid for scholarships in 1939		250.00
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Balance Jan. 1, 1940	\$	10,061.10
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The Fund is invested as follows:

Deposited in Salem Savings Bank	\$	5,056.67
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Deposited in Inst. for Savings, Newburyport		5,004.43
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Total Fund	\$	10,061.10
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MARIANNA T. JONES FUND

Amount of Fund Jan. 1, 1939	\$	709.07
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Income received in 1939		17.82
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Total	\$	726.89
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Deposited in Ipswich Savings Bank	\$	726.89
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MARTHA I. SAVORY FUND

Amount of Fund January 1, 1939	\$	171.15
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Income in 1939		4.30
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Total	\$	175.45
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Expended during year 1939		54.00
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Balance Jan. 1, 1940	\$	121.45
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Deposited in Ipswich Savings Bank		121.45
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In addition, there are two shares of Western Union Telegraph Co., which belong to this Fund.

The purposes for which these Funds were given are as follows:

Cowles Fund. To help worthy graduates of the High School to continue their education. The money is

expended under the direction of the Town Treasurer, the Master of the High School and the Selectmen.

Jones Fund.

This Fund was bequeathed to the Town without any special purpose being given for which it might be used. That left it open to the town meeting to spend it for any legal purpose it saw fit. In past years the Town, in town meeting, has spent \$ 27,283.70 towards the expense of the new High School building.

Martha I. Savory Fund. This was a bequest under a will of a sum of money left to the Town with the right to appropriate the whole or any part of the Fund for the following purpose as given in the will: "For the purchase of the best shrubs and trees to beautify the place." No special place in Ipswich was named in the will.

Respectfully submitted,

GEORGE A. SCHOFIELD

CHARLES M. KELLY

Trust Fund Commissioners.

Ipswich, Mass. January 31, 1940

Mr. Charles E. Goodhue, who for many years was one of the Trust Fund Commissioners, died in January, 1940.

List of Jurors

Appleton, Clifford H., 5 Newmarch Street	Plumber
Bamford, Earle B., 16 Pleasant Street	Shoe Worker
Baxter, Norman E., 8 North Main Street	Telephone Operator
Bennett, Percy E., County Road	Real Estate
Bennett, Vincent B., Argilla Road	Merchant
Bournazos, Louis, 39 Estes Street	Machinist
Bowen, Henry S., 3 Summer Street	Printer
Budzianowski, Walter S., 32 Estes Street	Chemical Inspector
Burnham, Allen S., 2 Linden Street	Dentist
Boylan, Arthur E., 27 Mineral Street	Clam Dealer
Brown, Dexter, 34 Summer Street	Clammer
Canney, Charles C., 55 South Main Street	Lumber
Carey, Joseph R., Labor-In-Vain Road	Knitter
Ciolek, Theodore, 90 Central Street	Salesman
Crafts, Carlton H., 25 Turkey Shore Road	Clerk
Cronin, Frederick E., 11 Liberty Street	Merchant
Clapp, Kenneth H., 25 Turkey Shore Road	Fish Dealer
Damon, Charles F., 10 Wood's Lane	Retired
Damon, Everett G., 18 Wood's Lane	Retired
Dolan, Harry M., 4 Hovey Street	Clerk
Downing, Howard C., High Street	Farmer
Fessenden, Walter D., 43 A. Turkey Shore Road	Carpenter
Fewkes, Howard E., High Street	Chauffeur
Frederick, Thornton P., 91 High Street	Inspector
Gillis, Edmund P., Perley Avenue	Knitter
Golder, Otho L., 75 Central Street	Salesman
Grew, William R., 37 Central Street	Manager
Grenier, Alberic F., 32 Putnam Road	Meat Cutter
Grover, Gustavos H., Old England Road	Laborer
Haskell, Roger W., 4 Lafayette Road	Chauffeur
Hayes, George, 6 Summer Street	Plumber

Henderson, Walter E., 6 Warren Street	Salesman
Hill, Ralph C., High Street	Gardener
Hills, John P., 73 Central Street	Knitter
Howe, Frank L., High Street	Chauffeur
King, Spencer W., 8 Ward Street	Clerk
Kobos, John A., 16 Peatfield Street	Clerk
Mansfield, Robert W., Summer Street	Carpenter
Marceau, Charles R., 22 Lafayette Road	Knitter
Marcorelle, Arthur P., 34 Central Street	Merchant
Mayes, John M., Eagle Hill	Fisherman
Marcorelle, Omar, 14 Pleasant Street	Clerk
Martel, Joseph P., 12 Brown Street	Machinist
Oliver, Frank L., 1 Wood's Lane	Stone Cutter
Peabody, Ernest O., 34 County Street	Fisherman
Richardson, Warren C., 12 Argilla Road	Clerk
Reedy, Guy A. B., 25 Kimball Avenue	Mason
Singer, Roland L., Currier Park	Mason
Smith, Gordon W., 16 Mineral Street	Knitter
Snodgrass, Samuel, 60 High Street	Retired
Stewart, James M., 13 Union Street	Clerk
Tyler, Seward S., 7 East Street	Merchant
Trudel, John W., County Road	Under. Assistant
Warner, Arthur H., 15 County Street	Merchant
Wegzyn, Stanley, 35 Linebrook Road	Machinist
Wile, James L., 6 Wood's Lane	Trucking

Auditor's Report

To the Citizens of Ipswich:

I submit herewith the annual report of the Cemetery Perpetual Care, Heard, Treadwell, Thomas H. Lord, George Spiller, Manning School, R. H. Manning, Ipswich Beach Fund of the Public Library, Feoffees of the Grammar School, Burley, Education, Brown School, Mrs. William G. Brown, John C. Kimball, Richard T. Crane, Jr. Picnic, Eunice Caldwell Cowles, Marianna T. Jones, Martha I. Savory, and Dow Boulder Memorial Funds as compiled by their respective treasurers. I have found receipts for all bills paid, have examined the various securities comprising these funds and find them to agree with the reports submitted.

KENNARD V. DAMON,

Auditor

Ipswich, Mass., February 7, 1940

Essex, ss.

Then personally appeared Kennard V. Damon, Auditor of the Town of Ipswich, and made oath that the above statement by him is true.

Before me: EDWARD S. COGSWELL,

Justice of the Peace.

My Commission expires July 26, 1940.

CEMETERY TRUST FUNDS

Bequest	Name of Fund	Balance Jan. 1, 1939	Income	Ex- pend	Balance Dec. 31, 1939
\$100	Adams, John P.	\$103.07	\$ 2.58	\$ 2.00	\$103.65
100	Allen, Prince A.	107.26	2.68	2.50	107.44
150	Andrews	376.43	9.41	9.00	376.00
100	Andrews, Reuben	103.63	2.59	3.00	103.22
200	Appleton, Francis R.	200.50	5.01	5.00	200.51
250	Appleton, Gen. J.	330.82	8.27	8.00	331.09
100	Archer, Nathaniel	119.15	2.98	3.00	119.13
50	Atkinson, Walter S.	52.33	1.31	1.25	52.39
50	Atkinson, Wesley B.	50.00	1.25	1.25	50.00
50	Bailey, Elizabeth A.	62.85	21.57	2.00	62.42
90	Baker and Dixon	129.74	3.24	3.00	129.98
50	Baker, Alfred	50.51	1.26	1.25	50.52
75	Baker, Charles H.	92.19	2.30	3.00	91.49
150	Baker, Isabelle	154.61	3.88	8.49	150.00
50	Baker, Samuel H.	50.99	1.27	1.25	51.01
50	Bamford, Charles W.	50.00	1.25	1.25	50.00
50	Bamford, Robert T.	50.91	1.27	1.25	50.93
50	Barber M. E.	105.63	2.64	3.00	105.27
100	Barker, G. A. & Austin L. Lord	100.87	2.52	2.50	100.89
200	Barnard, Kate S.	201.28	5.03	5.00	201.31
75	Barton A. J.	77.68	1.94		79.62
50	Baxter, Emma	50.27	1.26	1.25	50.28
25	Baxter, Emma	25.27	.63	.70	25.20
50	Baxter, Nellie E.	51.39	1.28	1.50	51.17
100	Benedix, Albin	105.65	2.64	3.00	105.29
100	Berry, Charles S.	115.34	2.88	3.00	115.22
50	Birch	56.13	1.40	1.50	56.03

200	Blake, John A.	200.00	5.00	5.00	200.00
100	Blake, John H.	127.97	3.20	3.00	128.17
100	Blake, John H. (Flowers)	127.97	3.20	3.00	128.17
100	Blake, Samuel	185.33	4.63	4.00	185.98
50	Blood, Samuel	80.63	2.02	2.00	80.65
75	Bolles, Chester A.	75.00	1.88	1.88	75.00
100	Bomer, Caroline E.	148.64	3.72	6.00	146.36
75	Bond, Hannah S.	82.39	2.06	2.00	82.45
50	Bone, Alice H.	50.95	1.27	1.25	50.97
50	Bowen, Mary E.	53.33	1.33	1.25	53.41
50	Boynton, Warren	52.61	1.31	2.00	51.92
100	Bray, Patience H.	137.66	3.44	4.00	137.10
50	Brockelbank, Eunice	50.56	1.26	1.25	50.57
50	Brockelbank, Jeremiah	50.00	1.25	1.25	50.00
50	Brockelbank, William	50.69	1.27	1.25	50.71
50	Brown Aaron F.	145.75	3.64	4.00	145.39
100	Brown, Benjamin C.	109.57	2.74	2.50	109.81
150	Brown, Charles E.	158.28	3.98	3.00	159.26
100	Brown, Everett K. & Margretta	119.54	2.99	2.50	120.03
100	Brown, E. Newton	108.97	2.72	3.00	108.69
100	Brown, Gardner A.	107.40	2.69	3.00	107.09
50	Brown, George	51.01	1.28		52.29
75	Brown, H. B.	95.50	2.39	2.25	95.64
150	Brown, John A.	151.92	3.80		155.72
100	Brown, John Allen	162.94	4.07	4.00	163.01
100	Brown, John B.	161.78	4.04	4.00	161.82
125	Brown, John H.	143.01	3.58	5.00	141.59
100	Brown, John M.	104.41	2.61	2.50	104.52
100	Brown, Lucy H.	234.31	5.86	4.00	236.17
100	Brown, Thomas	139.75	3.49	4.00	139.24
100	Brown, William G.	208.91	5.22	5.00	209.13

50	Buckley, Arthur	50.00	1.25	1.25	50.00
75	Burnham, John A.	95.03	2.38	3.00	94.41
100	Burnham,				
	William F.	100.77	2.58	3.00	100.35
100	Caldwell,				
	Colonel Luther	97.50	2.44		99.94
100	Caldwell	175.45	4.39	3.00	176.84
100	Caldwell, Eben	142.49	3.56	3.00	143.05
50	Caldwell, F. H.	58.61	1.47	2.00	58.08
150	Caldwell, Jennett F.	355.03	8.88	5.00	358.91
100	Caldwell, Luther	102.74	2.57	5.00	100.31
100	Caldwell, Sylvanus	129.47	3.24	4.00	128.71
75	Caldwell,				
	Watson H.	101.52	2.54		104.06
50	Cameron, Margaret	50.00	1.25	1.25	50.00
100	Canney,				
	Sylvanus F.	112.68	2.82	3.00	112.50
100	Carey, Michael	101.26	2.53	2.50	101.29
75	Carpenter E. M.	75.63	1.89	1.50	76.02
100	Caverly	128.42	3.21	3.00	128.63
100	Chalmers, James	115.94	2.90	13.00	105.84
100	Chambers,				
	Charles M.	125.69	3.14	3.00	125.83
100	Chapman				
	Clifford F.	100.03	2.50	2.53	100.00
50	Chapman,				
	Edward L.	54.29	1.36	2.00	53.65
50	Chapman,				
	Thomas T.	54.47	1.36	2.00	53.83
50	Chapman,				
	William A.	50.68	1.27	1.50	50.45
50	Choate, Henry	50.00	1.25	1.25	50.00
75	Choate, John	77.91	1.95	1.75	78.11
150	Choate,				
	Johnathan L.	207.64	5.19	6.00	206.83

50	Christian,				
	Florence	50.00	1.25	1.25	50.00
100	Cilley, John D.	167.90	4.20	5.00	167.10
100	Clarke, Catherine	221.02	5.53	4.00	222.55
100	Clarke, Daniel	170.25	4.26	5.00	169.51
150	Clark, Phillip E.	167.57	4.19	4.00	167.76
200	Coburn	512.02	12.80	4.00	520.82
20	Coburn, Lucy C.	536.35	13.41	6.00	543.76
300	Cogswell	733.92	18.35	6.00	746.27
100	Cogswell,				
	E. & T. F.	127.39	3.18	3.00	127.57
50	Collins, Abbie	50.00	1.25	1.25	50.00
50	Comeau, Eddie	50.63	1.27	1.90	50.00
75	Comeau, George A.	82.08	2.05	2.00	82.13
50	Conant, Cora B.	50.00	1.25	1.25	50.00
100	Condon, Thomas E.	102.29	2.56	3.00	101.85
50	Cook, Jennie B.	50.04	1.25	1.25	50.04
50	Cook, John	61.47	1.54	1.50	61.51
300	Cowles,				
	Eunice Caldwell	478.75	11.97	6.00	484.72
50	Cowperthwaite,				
	Gladys	50.00	1.25	1.25	50.00
50	Critchley, W. W.	51.26	1.28	1.25	51.29
50	Crossley, Harry	58.41	1.46	2.00	57.87
100	Cutler, Charles H.	194.93	4.87	5.00	194.80
100	Damon, Edwin H.	124.03	3.10	3.00	124.13
100	Damon, Harry K. &				
	Robt. W. Bolles	116.78	2.92	3.00	116.70
100	Dawson	162.71	4.07	5.00	161.78
50	Dobson, Clara B.	66.02	1.65	1.50	66.17
100	Dodge, Grace M.	133.33	2.83	3.00	113.16
100	Dodge, Harry K.	212.69	5.32	5.00	213.01
50	Dodge, Ignatius	50.00	1.25	1.25	50.00
50	Dodge, James P.	57.22	1.43	1.50	57.15
50	Dodge, Martha A.	50.00	1.25	1.25	50.00
100	Dodge, Richard F.	222.63	5.57	5.00	223.20

50	Davidson,				
	Sarah Goodhue	50.58	1.26	1.25	50.59
40	Donlon, Patrick	41.42	1.04		42.46
75	Dorr, Abbie J.	75.40	1.89	1.75	75.54
50	Doughty,				
	Howard N.	50.52	1.26	1.25	50.53
100	Douglas, John W.	101.36	2.53	3.00	100.89
100	Dow, Arthur and				
	Minnie	106.01	2.65	3.00	105.66
50	Dow, David F.	50.00	1.25	1.25	50.00
100	Downie, Susan L.	118.14	2.95	3.00	118.09
150	Duckworth,				
	William	211.64	5.29	4.00	212.93
100	Dudley, Josiah	143.54	3.59	4.00	143.13
50	Dunham, Bessie	50.00	1.25		51.25
75	Dunnells, Mary R.	79.19	1.98	2.00	79.17
100	Durgin, Sarah E.	149.64	3.74	3.00	150.38
100	Ellsworth,				
	Benjamin	101.53	2.55	2.00	102.08
50	Estes	50.23	1.26	1.25	50.24
75	Fall, George	81.54	2.04	2.00	81.58
100	Fall, William H.	102.08	2.55	2.50	102.13
100	Farley	222.97	5.57	5.00	223.54
50	Farley, Eunice &				
	Elizabeth	66.47	1.66	2.00	66.13
100	Farley, George E.	109.26	2.73	3.00	108.99
100	Farley,				
	Nathaniel R.	115.89	2.90	4.00	114.79
100	Farley, Pauline T.	148.83	3.72	3.00	149.55
50	Fellows, Abbie M.	50.05	1.25	1.25	50.05
100	Fellows, Daniel H.	125.42	3.14	3.00	125.56
50	Fields, Mary M.	103.99	2.60	8.00	98.59
50	Flemming, Mary E.				
	& Winifred M.				
	Millard	50.00	1.25	1.25	50.00
100	Flitner, Isaac	102.50	2.56	5.00	100.06

50	Foss, Eliza A.	53.56	1.34	2.00	52.90
100	Foss, John C.	102.49	2.56	3.00	102.05
100	Foster, Benjamin F.	126.96	3.16	3.00	127.12
50	Foster, Cyrus	50.05	1.25		51.30
50	Foster, Mary A.	50.00	1.25	1.25	50.00
100	Foster, Richard R.	105.89	2.65	2.50	106.04
50	Fraser, Nora	51.98	1.30	1.50	51.78
100	Galbraith, John	108.85	2.72	3.00	108.57
100	Galbraith, John & Mary E.	150.16	3.76	4.00	149.92
100	Gallagher, James E.	102.48	2.56	3.00	102.04
150	Gallagher, John	158.17	3.95	4.00	158.12
150	Gallagher, Thomas	150.75	3.77		154.52
100	Giddings,	216.48	5.41	4.00	217.89
150	Giddings, Charles W.	192.30	4.81	3.00	194.11
50	Gilmore, George H.	88.23	2.21	2.00	88.44
200	Gilmore, Robert	408.22	10.21	6.00	412.43
50	Glasier, Richard R.	50.65	1.27	1.50	50.42
100	Goodhue, John W.	117.12	2.93	3.00	117.05
50	Goodhue, Samuel J.	67.11	1.68	1.50	67.29
100	Goodwin, Silas Henry	102.58	2.56	3.00	102.14
50	Goss, Charles H.	53.32	1.33	1.50	53.15
100	Gould, William P. & Arthur W.	181.55	4.54	4.00	182.09
50	Gove, Robert	51.25	1.28	1.25	51.28
50	Grant, Daniel A.	50.29	1.26	1.25	50.30
100	Gray and Gracey	102.07	2.55	2.50	102.12
50	Grant, Ephraim	50.46	1.26	1.25	50.47
50	Greasley, William D.	50.35	1.26	1.50	50.11
100	Green, George H.	105.89	2.65	2.50	106.04
100	Griffin, James	145.66	3.64	4.00	145.30
50	Gwinn, Sarah M.	54.30	1.36	1.50	54.16
200	Hanson, Martha E.	376.13	9.40	7.00	378.53

100	Hardy, Lois	110.19	2.75	3.00	109.94
100	Harris, Daniel R.	105.92	2.65	4.00	104.57
100	Harris, Moses	108.78	2.72	3.00	108.50
100	Harris, Susan M.	100.00	2.50	2.50	100.00
100	Harris, William J. & Emma A. Dodge	109.45	2.74	2.19	110.00
100	Hart, George	100.53	2.51	3.00	100.04
300	Haskell, George	496.34	12.41	7.00	501.75
50	Haskell, Mary	60.75	1.52		62.27
50	Haskell, William & Abigail	55.59	1.39	2.00	54.98
100	Hawkes, William W.	111.92	2.80	3.00	111.72
50	Hayes, Rebecca G.	51.40	1.29	1.50	51.19
50	Hayes, Smith E.	50.00	1.25	1.25	50.00
100	Heard, William	135.15	3.38	3.00	135.53
50	Hibbert, Martha	50.00	1.25	1.25	50.00
100	Hills, Lillian C.	100.04	2.50	2.50	100.04
75	Hills, Mrs. Sarah	75.27	1.88	1.75	75.40
50	Hodgkins, Caroline E.	56.12	1.40	2.00	55.52
54.34	Hodgkins, Daniel L.	54.34	1.35	1.25	54.44
100	Holland, Thomas	183.11	4.58	4.00	183.69
50	Holmes, Henry S.	117.88	2.95	3.00	117.83
100	Hovey	196.05	4.90	5.00	195.95
50	Howard, Martha P.	50.38	1.26	1.25	50.39
100	Howe, Emerson	144.52	3.61	3.00	145.13
100	Howe, Theodore E.	205.16	5.13	4.00	206.29
75	Hubbard, Aaron W.	76.88	1.92		78.80
100	Huckins, J. A.	127.14	3.18	3.00	127.32
100	Huckins, Nellie Bancroft	100.83	2.52		103.35
100	Hugard, Grace M.	107.17	2.68	3.00	106.85
100	Hudgens, Seymour I.	101.54	2.54	3.00	101.08

100	Hunt, Lucy A.	138.56	3.16	4.00	137.72
75	Jenkins, Rees	99.89	2.50	2.00	100.39
100	Jewett, Edward W.	106.16	2.65	3.00	105.81
250	Jewett, L. S. & E. B.	352.20	8.81	9.00	352.01
150	Jewett, Nathan	151.67	3.79	3.75	151.71
100	Jodrey, Albert	100.00	2.50	2.50	100.00
100	Johnson, John A.	155.34	3.88	5.00	154.22
50	Johnson, Joseph	50.09	1.25	1.25	50.09
100	Jordan, Robert J.	101.86	2.55	2.50	101.91
100	Kelly, Charles M.	100.77	2.52	2.50	100.79
100	Kendall, James H.	151.71	3.79		155.50
100	Kennedy, Ethel L.	122.54	3.06	3.00	122.60
100	Kimball, Charlotte M.	121.68	3.04	4.00	120.72
100	Kimball, Eben	290.88	7.27	5.00	293.15
50	Kinsman	93.70	2.34	2.00	94.04
100	Kinsman, George	224.36	5.61	4.00	225.97
100	Kimball, Harriet L.	252.01	6.30	5.00	253.31
300	Kimball, John C.	379.60	9.49	10.00	379.09
100	Kimball, John C.	104.03	2.60	2.50	104.13
100	Kimball, N. S. & Eben	100.00	2.50	2.50	100.00
75	Kimball, William	81.01	2.03	3.00	80.04
50	Kinsman, Aaron	59.61	1.49	3.50	57.60
100	Kinsman, Gustavus	107.75	2.69	3.00	107.44
100	Kinsman, J. Farley	194.58	4.86	4.00	195.44
100	Kinsman, Joanna	157.71	3.94	4.00	157.65
100	Kinsman, William H.	128.60	3.22	4.00	127.82
166.60	Kinsman, William	181.17	4.53	8.00	177.70
100	Kippin, Florence M. & Sadie P. Goldthrop	102.43	2.56	3.00	101.99
100	Lakeman, Charlotte	100.15	2.50	2.50	100.15

50	Lakeman, Hardy	50.00	1.25	1.25	50.00
50	Lakeman, Martha	98.51	2.46	3.00	97.97
100	Lakeman, Maxwell	109.25	2.73	3.00	108.98
50	Lamson, John B.	95.47	2.39	2.50	95.36
50	Lane, John	50.00	1.25	1.25	50.00
100	Lathrop, Edwin C.	110.63	2.77	2.75	110.65
100	Lay, Elsie M.	102.02	2.55	2.50	102.07
53.28	Locust Grove Fund	54.61		54.61	
75	Lord, Aaron	79.20	1.98	2.00	79.18
50	Lord, Asa, 2nd.,	59.12	1.48	3.00	57.60
100	Lord, Caroline E.	111.41	2.79	3.00	111.20
100	Lord, Ezra	226.85	5.67	3.00	229.52
100	Lord, Frank H.	114.60	2.87	3.00	114.47
50	Lord, George A.	66.67	1.67	6.00	62.34
100	Lord, George E.	185.54	4.64	8.00	182.18
100	Lord, Josiah & Lydia H.	212.14	5.30	5.00	212.44
100	Lord, Lucy Slade	111.07	2.78	3.00	110.85
100	Lord, Luther	187.91	4.70	14.00	178.61
75	Lord, Nathaniel Jr.,	75.48	1.89	1.50	75.87
100	Lord, Thomas H. & Lucretia S.	100.02	2.50	2.52	100.00
100	Lord, Walter E.	137.07	3.43	3.00	137.50
75	Lord and Bowie	88.54	2.21	2.00	88.75
50	Low, Winthrop	56.12	1.40	2.00	55.52
25	Lowe, David	25.98	.65	.50	26.13
100	Lummus, Abraham	110.65	2.77	5.00	108.42
100	Maher, Elizabeth J.	101.66	2.54	2.50	101.70
150	Maine, Mary Butler	152.18	3.80	3.00	152.98
75	Malenfant, Marie	76.59	1.91	2.00	76.50
50	Mallard, Albert D.	50.00	1.25	1.25	50.00
100	Mann, George A.	113.98	2.85	3.00	113.83
50	Mann, Maria	93.33	2.33	2.00	93.66
50	Marshall, Joseph	54.68	1.37	2.00	54.05
100	Marshall, Mary E.	124.01	3.10	3.00	124.11

100	Martin, Everard H.	104.03	2.60	3.00	103.63
100	Merrill & Kimball	105.58	2.64	6.00	102.22
200	Millett & Kimball	249.85	6.25		256.10
50	Milner, James E.	50.72	1.27	1.25	50.74
100	Mitchell,				
	William A.	108.52	2.71	3.00	108.23
75	Morehouse, Mary F.	77.92	1.95	3.00	76.87
50	Morrill, Edward	51.52	1.29	2.00	50.81
100	Morris, Franklin G.	153.37	3.83	3.50	153.70
100	Murray, Frank T.	105.92	2.65	3.00	105.57
50	McIntire, Dexter	51.06	1.28	1.25	51.09
100	Nelson, Per	100.79	2.52	2.00	101.31
75	Newcomb,				
	Mrs. Jean C.	82.27	2.06	2.00	82.33
150	Newman, Abby L.	150.75	3.77	3.00	151.52
100	Newman, Benjamin	140.55	3.51	3.00	141.06
400	Nourse, John A.	405.00	10.13	8.00	407.13
100	Nourse, S. Sophia	124.77	3.12	3.00	124.89
100	Noyes and Damon	110.21	2.76	3.00	109.97
75	Ordway, Henry S.	77.61	1.94	2.00	77.55
100	Palmer, Charles	126.09	3.15	7.00	122.24
50	Parsons, Hannah	94.98	2.37	2.00	95.35
100	Patterson, Mary J.	136.00	3.40	3.00	136.40
50	Peabody, Johanna	50.00	1.25	1.25	50.00
100	Peabody, Moses and				
	Ezekiel	167.75	4.19	3.00	168.94
50	Pearson, Hannah H.	91.36	2.28	2.00	91.64
50	Peatfield,				
	Hannah M.	144.24	3.61	3.50	144.35
100	Peatfield, Mary E.	127.88	3.20	3.00	128.08
150	Perkins and				
	Chapman	261.01	6.53	6.00	261.54
50	Perley, Mary E.	50.00	1.25	1.25	50.00
300	Philips, Moritz B.	322.48	8.06	8.00	322.54
50	Pickard, Ernest H.	50.00	1.25	1.25	50.00
50	Pinder, Caroline F.	50.00	1.25	1.25	50.00

75	Pingree	168.74	4.22	3.00	169.96
50	Plouff	65.30	1.65	3.00	63.95
50	Plouff, Clara F.	50.11	1.25	1.25	50.11
100	Porter, Winnibelle	123.88	3.10	5.00	121.98
100	Potter	162.18	4.05	4.00	162.23
75	Prescott, Jeremiah	80.68	2.02	3.00	79.70
100	Purington, Abby J.	176.88	4.42	4.00	177.30
50	Rathe, Walter E.	50.17	1.25	1.25	50.17
50	Reilly, John A. & Annie	52.98	1.32	1.50	52.80
50	Reilly, William P.	50.40	1.26	1.66	50.00
50	Rigby, Jane	50.00	1.25	1.25	50.00
100	Roberts, Mary E.	135.04	3.38	3.00	135.42
100	Roberts, Sally	198.57	4.96	3.00	200.53
50	Rogers and Jewett	87.49	2.14	3.00	86.63
100	Rogers and Johnson	119.34	2.98	3.00	119.32
150	Ross, Martha E.	151.36	3.78	7.00	148.14
100	Russ, Emily E.	102.50	2.56	5.00	100.06
100	Russell, Arthur	101.46	2.54	2.00	102.00
100	Russell, Daniel S.	119.31	2.98	3.00	119.29
50	Russell, David & Susan	50.14	1.25	1.25	50.14
100	Russell, Foster Heirs	101.01	2.53	3.00	100.54
100	Russell, Henry F.	160.81	4.02	3.00	161.83
50	Russell, William H.	53.11	1.33	2.00	52.44
100	Rust, Kate	105.67	2.64		108.31
50	Rust, William L.	51.21	1.28	1.25	51.24
100	Saunders-Willett	126.12	3.15	3.00	126.27
50	Sayward, Harry	50.00	1.25	1.25	50.00
50	Scanks, Jacob	50.00	1.25	1.25	50.00
100	Scotton, Eliza	100.43	2.76	3.00	110.19
50	Senior, Seth	64.77	1.62	2.00	64.39
100	Seward, Sarah A.	186.34	4.66	3.00	188.00
50	Sheppard, Arthur	50.00	1.25	1.25	50.00
100	Shatswell, Nathaniel	173.83	4.35	4.50	173.68

50	Sheppard, James H.	53.29	1.33	1.50	53.12
50	Sheppard, Walter	55.74	1.39	1.50	55.63
50	Simms, Mrs. Nellie B.	50.00	1.25	1.25	50.00
50	Simmons, Susanna	52.60	1.32	2.00	51.92
100	Smith, Caroline L.	127.44	3.19		130.63
100	Smith, Elizabeth L.	126.79	3.19	6.00	123.98
100	Smith, Harry P.	107.36	2.68	3.00	107.04
100	Smith, Jeremiah and family	100.83	2.52		103.35
50	Smith, Lemuel	56.63	1.42	2.00	56.05
100	Smith, Olive P.	150.64	3.77	4.00	150.41
75	Spears, Oscar Kippin	75.00	1.88	1.75	75.13
50	Spencer, Robert A.	50.76	1.27	1.25	50.78
300	Spiller, George	534.66	13.37	12.00	536.03
50	Spiller, Jennie M.	51.60	1.29		52.89
100	Spiller, Jerry	103.18	2.58	3.00	102.76
50	Spiller, Joseph	69.57	1.74	3.00	68.31
50	Spiller, Lucy F.	79.03	1.98		81.01
50	Spiller, William A.	50.00	1.25	1.25	50.00
100	Spinney, Eugene	216.49	5.41	5.00	216.90
100	Stackpole, Elmer E.	133.45	3.31	4.00	132.76
125	Stackpole, William A. & Ida M.	176.44	4.41	5.00	175.85
50	Staniford	216.74	5.42	3.00	219.16
100	Staniford, Mary J. Est.	106.10	2.65	3.00	105.75
100	Staniford-Curtis	104.58	2.61	2.00	105.19
50	Stewart, Martha J.	50.80	1.27	1.25	50.82
100	Stone, Alice A.	114.65	2.87	2.00	115.52
75	Stone, E. Maria	96.02	2.40	2.50	95.92
50	Stone, Robert	51.29	1.28	1.25	51.32
100	Sullivan, Mrs. John J.	128.77	3.22	5.00	126.99
100	Taylor, Mary J.	103.06	2.58	2.00	103.64
50	Tenney, Ward F.	63.47	1.59	2.00	63.06

50	Thompson, Fred O.	50.00	1.25	1.25	50.00
65	Thurston, Rebecca	66.45	1.66	2.00	66.11
50	Tonge, Henry F.	50.85	1.27	1.25	50.87
50	Towle, Susan	51.25	1.28	2.50	50.03
300	Trow	687.58	17.18	5.00	699.76
100	Twombley, Sarah E.	132.27	3.30	3.00	132.57
100	Tyler, Emily W.	143.47	3.59	3.00	144.06
100	Tyler, Sophia A. & A. W. Dodge	127.23	3.18	4.00	126.41
100	Underhill, N. Rawson	101.20	2.53	2.50	101.23
200	Varrell	500.48	12.51	4.00	508.99
50	Wade, Annie P.	51.99	1.30	1.25	52.04
100	Wade, Annie G. & Francis C.	100.11	2.50	2.50	100.11
500	Wait, Joseph & Sons,	538.13	13.45	27.00	524.58
150	Waite, Luther	150.74	3.77	3.00	151.51
50	Wales, Mrs. F. H.	51.06	1.28	1.25	51.09
100	Wallace, John	106.40	2.66	4.50	104.56
200	Wardwell, Moses	279.20	6.98	5.00	281.18
100	Weeks, Mrs. Charles D.	134.16	3.35	3.00	134.51
50	Weeks, Frances P.	72.87	1.82	3.00	71.69
100	Welch, Mrs. E. H.	165.93	4.15		170.08
75	Wells, Charles H.	75.64	1.89	2.00	75.53
75	Wells, Daniel H.	75.00	1.88	1.75	75.13
100	Wentworth, Etta L.	123.91	3.09	3.00	124.00
50	White, William	51.58	1.29	2.00	50.87
100	Whittier, Maynard	104.71	2.62	2.50	104.83
100	Wildes, Frank P.	105.58	2.64		108.22
60	Willcomb	101.66	2.54	2.00	102.20

100	Wilcomb, Mrs. Charles S.	117.93	2.95	4.00	116.88
100	Wilcomb, Eva C.	106.86	2.67	3.00	106.53
100	Wilcomb, Frederick	110.50	2.76		113.26
75	Wilcomb, Henry P.	75.00	1.88	1.75	75.13
100	Willis & Stacy	178.03	4.45	4.00	178.48
200	Wilcomb, Captain Jo- seph W.	249.18	6.23	4.00	251.41
50	Winch, Susan E.	52.04	1.30	1.50	51.84
200	Wood, Chalmers	205.00	5.13	10.00	200.13
100	Wood, Joseph P.	104.24	2.61	5.00	101.85
50	Woodbury, Andre	51.25	1.28	2.50	50.03
100	Woodworth, William H.	146.87	3.67	8.00	142.54
25	Young	27.86	.70	1.00	27.56
		<hr/>			
		\$48,260.77	\$1,204.92	\$1,223.73	\$48,241.96

New Funds:

Baker, John	150.00	1.56	151.56
Dow, David F. (Additional)	50.00	.31	50.31
Horton, Joseph I.	100.00	1.25	101.25

Jewett, Nathan			
(Additional)	50.00	.20	50.20
Lemieux, Archille	50.00	.31	50.31
Lindberg,			
Marcius	50.00	.63	50.63
Mayes, William	100.00	.81	100.81

\$48,810.77	\$1,209.99	\$1,223.73	\$48,797.03
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Undivided Income	68.58
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\$ 48,865.61

CEMETERY TRUST FUNDS

Receipts

Amount of Funds January 1, 1939	\$ 48,310.19
New Funds	550.00
Income	1,229.15
	<hr/>
	\$ 50,089.34

Expenditures

Paid for Care of Lots	\$ 1,223.73
	<hr/>
	\$ 48,865.61

Investment Account

Town of Ipswich, Water 4's	\$ 500.00
Ipswich Savings Bank	48,215.61

Medford Savings Bank	150.00	
	<hr/>	
		\$ 48,865.61

Income Account

Balance undivided Income January 1, 1938	\$	49.42
Town of Ipswich, 4's Water	\$	40.00
Ipswich Savings Bank	1,185.27	
Medford Savings Bank	3.88	1,229.15
	<hr/>	
	\$	1,278.57

JAMES D. REILLY,

Treasurer.

Heard Fund of Ipswich Public Library

Balance, January 1, 1939	\$ 42.88
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Income:

From Investments	\$ 229.60
From George Spiller Fund	33.90
From sale of books	17.34
From John C. Kimball Fund	12.58
From loan to Treadwell Fund	500.00
Withdrawal Salem Savings Bank	500.00
From Co-operative Bank Shares, for Ipswich Beach Fund	40.00
From library fines, donations, etc.	30.00

From Treadwell Fund	\$ 300.00	
		\$ 1,663.42
		\$ 1,706.30

Expenditures:

Sundry Expense account	\$ 618.48	
Purchase of Co-operative Bank Shares	1,000.00	
Deposited Ipswich Savings Bank in Ipswich Beach Fund Account	40.00	
		\$ 1,658.48
Balance January 1, 1940		\$ 47.82

Securities Comprising Fund

	Par	Val.	Mkt. Val. Jan. 1, 1940
35 shares B. & M. R. R., Pfd.	\$ 3,500.00		35.00
10 Shares B. & M. R. R., 1st Pfd.	1,000.00		21.25
33 Shares B. & M. R. R., 1st Pfd. Class B	3,300.00		123.75
10.41 Shares B. & M. R. R., Prior Pfd.	1,041.00		98.89
1 Bond, C. B. & Q. R. R.	1,000.00		960.00
3 Bonds, Chicago, Aurora & Elgin Corporation	1,200.00		no bid
1 Bond, Waterloo, Cedar Falls & Northern	1,000.00		60.75
1 Bond, National Press Building	1,000.00		710.00
1 Bond Penn. Water Service Corp.	1,000.00		930.00
Ipswich Savings Bank Deposit	404.45		404.45

Salem Savings Bank Deposit	1,500.00	1,500.00
5 Paid-Up shares Ipswich Co-op. Bank	1,000.00	1,000.00

\$ 16,945.45 \$ 5,844.09

FREDERICK A. KIMBALL,

Treasurer

Treadwell Fund of Ipswich Public Library

Balance January 1, 1939 \$ 298.07

Income:

From investments	\$ 581.38	
Withdrawal Mass. Savings Bank	500.00	
Sale of Books	4.34	
From Women's Club	5.00	
	<hr/>	\$ 1,090.72
		<hr/>
		\$ 1,388.79

Expenditures:

Transferred To Heard Fund	\$ 300.00	
Books & Periodicals	246.67	
Payment of Loan	500.00	
	<hr/>	\$ 1,046.67
		<hr/>
Balance January 1, 1940	\$	342.12

Securities Comprising Fund

	Par Val.	Mkt. Val. Jan. 1, 1940
50 Shares B. & M. R. R., 1st Pfd., Class A	\$ 5,000.00	\$ 106.25
6 Shares B. & M. R. R., Prior Pfd.	600.00	57.00
30 Shares Old Colony R. R.	3,000.00	7.80
25 Shares Boston & Providence R. R.	2,500.00	437.50
25 Shares Maine Central R. R.	2,500.00	156.25
25 Shares Boston & Albany R. R.	2,500.00	1,950.00
25 Shares Vermont and Mass. R. R.	2,500.00	2,050.00
1 Bond Lexington Utility Co.	1,000.00	1,030.00
3 Bonds, Chicago, Aurora & Elgin Corp.	1,200.00	no bid
1 Bond, Waterloo, Cedar Falls & Northern	1,000.00	67.50
1 Bond N. Y. Water Service Corp.	1,000.00	960.00
1 Bond Missouri Pacific R. R.	1,000.00	36.25
1 U. S. Liberty Bond	500.00	551.50
Deposit Ipswich Savings Bank	1,201.37	1,201.37
Deposit Massachusetts Savings Bank	1,078.32	1,078.32
Deposit Salem Savings Bank	550.00	550.00
5 Paid-Up Shares Ipswich Co-op. Bank	600.00	600.00
	<hr/>	<hr/>
	\$ 27,729.69	\$ 10,839.74

FREDERICK A. KIMBALL,

Treasurer

Ipswich Beach Fund of the Public Library

Balance January 1, 1939 \$ 1,010.00

Income:

From Co-operative Bank Shares \$ 40.00

Interest on Deposit .17

40.17

Balance January 1, 1940 1,050.17

Securities Comprising Fund

5 Shares Ipswich Co-operative Bank \$ 1,000.00

Ipswich Savings Bank Deposit 50.17

\$ 1,050.17

FREDERICK A. KIMBALL,

Treasurer

Thomas H. Lord Fund

Balance January 1, 1939	\$ 1,855.44
Income:	
Interest on Deposits	\$ 56.28
	<hr/>
	\$ 56.28
	<hr/>

Balance January 1, 1940:

Deposited in Salem Five Cents Savings Bank	\$ 1,911.72
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FREDERICK A. KIMBALL,

Treasurer

George Spiller Fund

Balance January 1, 1939	\$ 1,812.05
Income:	
Interest on Deposits	\$ 33.90
	<hr/>
	\$ 33.90
	<hr/>
	\$ 1,845.95

Expenditures:

To Heard Fund for books and periodicals	\$ 33.90
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Balance January 1, 1940,
in Massachusetts Savings Bank \$ 1,812.05

FREDERICK A. KIMBALL,

Treasurer

Manning School Fund

Balance on hand, January 1, 1939 \$ 188.95

Income:

From R. H. Manning Fund	\$ 200.00	
From Investments	480.00	
From Rents	610.00	
Insurance rebate	4.23	
	<hr/>	\$ 1,294.23
		<hr/>
		\$ 1,483.18

Expenditures:

Treasurer's salary	\$ 150.00	
Building & Grounds Maintenance	966.40	
Town of Ipswich, for Teachers' salaries	250.00	
	<hr/>	\$ 1,366.40
		<hr/>

Balance, January 1, 1940 \$ 116.78

Securities Comprising Fund

15 Shares Patterson Bridge Co.	\$ 375.00
12 Bonds Peoria & Eastern R. R.	12,000.00
3 Bonds National Railway of Mexico 4½	3,000.00
1 Bond National Railway of Mexico 4	1,000.00
1 Bond National Railway of Mexico 4	500.00
1 Bond National Railway of Mexico 4	100.00
1 Certificate United States of Mexico	810.00
Ipswich Savings Bank Deposit	599.32
Master's House & Land	4,500.00
Colonial Building & Land	7,500.00
	<hr/>
	\$ 30,789.32

FREDERICK A. KIMBALL,

Treasurer

R. H. Manning Fund

Income:

Interest on Deposits	\$ 292.50
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Expenditures:

Transferred to Manning School Fund	200.00
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Securities Comprising Fund

60 Shares Patterson Bridge Co.	\$ 1,500.00
22 Shares Pere Marquette Ry., common	2,200.00
11 Shares Pere Marquette Ry., Pfd.	1,100.00

Ipswich Savings Bank Deposit	11,720.46
	<hr/>
	\$16,520.46

FREDERICK A. KIMBALL,

Treasurer

Annual Report of the Feoffees of the Grammar School OF IPSWICH

As of January 1, 1940

Cash on hand January 1, 1939	\$ 363.59
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Receipts:

Received for rents	5,020.32
Received for taxes	7,108.36
Received for interest on rents and taxes	97.53
	<hr/>
	\$ 12,589.80

Expenditures:

Town of Ipswich-on salary of High School Principal	\$ 1,250.00
Town of Ipswich-taxes	7,597.11
Town of Ipswich-moth bill	18.70
Town of Ipswich-1938 and 1939 water bill	12.00

Town of Ipswich-Light Dept. guy wire	1.86
Est. Arthur C. Damon-salary for January	33.33
S. Foster Damon-salary	300.00
James H. Rogers-police duty	121.00
Alexander Gallant-garbage and rubbish	457.00
Damon & Damon-insurance	137.60
The Barrett Co.-oil	80.00
J. W. Goodhue Corp.-supplies	60.20
Ernest O. Peabody-labor on wharves and floats	48.50
Canney Lumber Company-lumber	83.41
Chas. E. Goodhue-services and use of car	125.00
Est. A. C. Damon-supplies	28.04
S. D. Conley, P. M.-stamps	4.00
Marcorelle Bros.-supplies	25.00
Little Neck Improvement Society- playground repairs	10.00
A. B. C. Mulholland-labor, use of truck	250.00
Walter D. Fessenden-labor and materials	34.00
William Burrridge-labor and materials	187.70
Lester L. Wood-labor, use of truck	126.27
Alfred Ring-cutting grass for season	35.75
Est. Angie P. Brown-gravel	1.50
James McCormack-supplies and sharpening mower	12.55

G. H. W. Hayes, attorney's fee	3.00
Simon Kamon-labor	29.00
Roland L. Wile-labor	14.00

\$ 11,086.52

Cash on hand, January 1, 1940 \$ 1,503.28

Property in their hands as follows:

Cash on hand at First National Bank
of Ipswich \$ 1,503.28

Little Neck valued at 15,000.00

Hotel and Barn valued at 4,000.00

Deposited in Ipswich Savings Bank 16,616.66

Deposited in Ipswich Savings Bank,
Essex School Farm Fund 3,840.68

Cottage on lot No. 168 taken for taxes
and rent 301.65

Cottage on lot No. 31 taken for taxes
and rent 100.00

\$ 41,362.27

S. FOSTER DAMON,

Treasurer.

Burley Education Fund

The Trustees of the Burley Education Fund herewith submit their one hundred fourteenth annual report.

The income from the funds in their possession is as follows:

Interest from Salem Savings Bank	\$ 22.49
Interest from Salem Five Cents Savings Bank	19.85

Interest from Ipswich Savings Bank	44.30
Interest from Ipswich Savings Bank (Caldwell Fund)	32.61
Dividend Ipswich Co-operative Bank	40.00

\$ 159.25

Expended for rent of Safety Deposit box	5.50
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Net Income 153.75

The securities comprising the fund are as follows:

Deposited in Salem Savings Bank	\$ 766.73
Deposited in Salem Five Cents Savings Bank	674.11
Deposited in Ipswich Savings Bank	1,835.21
Deposited in Ipswich Savings Bank (Caldwell Fund)	1,329.49
Ipswich Co-Operative Bank matured certificate	1,000.00
15 Shares Boston & Maine R. R. Stock	1,500.00
3 Shares Boston & Maine R. R. Prior Preference	300.00
	<hr/>
	\$7,405.54

CHARLES M. KELLY

S. FOSTER DAMON

WILLIAM F. HAYES

JOSEPH T. MORTON

GEORGE W. TOZER

Trustees.

Brown School Fund

Report of the Trustees for the Year 1939

Income:

Balance January 1, 1939	\$ 3,055.69	
Interest to December 31, 1939	84.32	
	<hr/>	\$ 3,140.01

Expenditures:

Paid A. B. C. Mulholland for the transportation of Candlewood School Children - December 23, 1939	\$ 90.00	
Balance December 31, 1939	3,050.01	
	<hr/>	\$ 3,140.01

Respectfully submitted,

By the trustees:

CHESTER A. BOLLES

PERRY SMITH, JR.

J. WARREN HORTON

Clerk.

Mrs. William G. Brown Fund

Town of Ipswich, in trust, the income to be used under the direction of the Selectmen, by the Agent for the Society of the Prevention of Cruelty to Animals.

Balance January 1, 1939	\$ 1,957.92
Income	49.24
	<hr/>
	\$ 2,007.16
	=====
Deposited in the Ipswich Savings Bank,	
December 30, 1939	\$ 2,007.16
	=====

JAMES D. REILLY,

Treasurer.

John C. Kimball Fund

Town of Ipswich, under the will of John C. Kimball, the income to be used for the purchase of books for the Ipswich Public Library.

Balance January 1, 1939	\$ 500.00
Income	12.58
	<hr/>
	\$ 512.58

Expenditures	12.58
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\$ 500.00

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Deposited in the Ipswich Savings Bank December 30, 1939	
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\$ 500.00

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JAMES D. REILLY,

Treasurer.

Richard T. Crane, Jr. Picnic Fund

Amount of Fund January 1, 1939	\$ 30,108.99
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Income:

Ipswich Savings Bank	\$ 106.53
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Dividend on Stock	1,250.00	\$ 1,356.53
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\$ 31,465.52

Expenditures:

Picnic	\$ 1,697.99
--------	-------------

\$ 29,767.53

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Securities Comprising Fund

250 Shares Crane Co., 5 per cent pfd., Capital Stock	\$ 25,000.00
Deposited in Ipswich Savings Bank	4,767.53
	<hr/>
	\$ 29,767.53
	<hr/> <hr/>

JAMES D. REILLY,

Treasurer.

Eunice Caldwell Cowles Fund

Amount of Fund January 1, 1939	\$ 10,033.21
Income	277.89
	<hr/>
	\$ 10,311.10
Cash paid for Scholarships in 1939	250.00
	<hr/>
	\$ 10,061.10
	<hr/> <hr/>

Securities Comprising Fund

Deposited in Salem Savings Bank	\$ 5,056.67
Deposited in Institute for Savings, Newburyport	5,004.43
	<hr/>
	\$ 10,061.10
	<hr/> <hr/>

JAMES D. REILLY,

Treasurer.

Marianna T. Jones Fund

Amount of Fund January 1, 1939	\$ 709.07
Income	17.82

\$ 726.89

Deposited in the Ipswich Savings Bank
December 30, 1939

\$ 726.89

JAMES D. REILLY,

Treasurer.

Martha I. Savory Fund

Amount of Fund January 1, 1939	\$ 171.15
Income	4.30

175.45

Expenditures	54.00
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\$ 121.45

Securities Comprising Fund

Deposited in Ipswich Savings Bank	\$ 121.45
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This fund also includes two (2) Shares Western Union Telegraph Stock, par value \$200.00.

JAMES D. REILLY,

Treasurer.

Dow Boulder Memorial Fund

Amount of Fund January 1, 1939	\$ 118.03
Income	2.97
	<hr/>
	\$ 121.00
	=====
Deposited in Ipswich Savings Bank	\$ 121.00
	=====

JAMES D. REILLY,

Treasurer.

Tax Collector's Report

1939

MOTOR VEHICLE EXCISE

Levy of 1932

Outstanding January 1, 1939	\$ 90.16	\$
Outstanding December 30, 1939		90.16
	<hr/>	<hr/>
	\$ 90.16	\$ 90.16

MOTOR VEHICLE EXCISE

Levy of 1933

Outstanding January 1, 1939	\$ 223.46	\$
Collections		2.00
Outstanding December 30, 1939		221.46
	<hr/>	<hr/>
	\$ 223.46	\$ 223.46

MOTOR VEHICLE EXCISE

Levy of 1934

Outstanding January 1, 1939	\$ 341.93	\$
Collections		2.00
Outstanding December 30, 1939		339.93
	<hr/>	<hr/>
	\$ 341.93	\$ 341.93

MOTOR VEHICLE EXCISE

Levy of 1935

Outstanding January 1, 1939	\$ 326.58	\$
Collections		2.00

Outstanding December 30, 1939		324.58
	<u>\$ 326.58</u>	<u>\$ 326.58</u>

MOTOR VEHICLE EXCISE

Levy of 1936

Outstanding January 1, 1939	\$ 721.67	\$
Refund	2.23	
Collections		16.66
Outstanding December 30, 1939		707.24
	<u>\$ 723.90</u>	<u>\$ 723.90</u>

MOTOR VEHICLE EXCISE

Levy of 1937

Outstanding January 1, 1939	\$ 1,068.72	\$
Collections		216.29
Outstanding December 30, 1939		852.43
	<u>\$ 1,068.72</u>	<u>\$ 1,068.72</u>

MOTOR VEHICLE EXCISE

Levy of 1938

Outstanding January 1, 1939	\$ 991.67	\$
Refunds	7.70	
Abatements		5.80
Collections		406.62
Outstanding December 30, 1939		586.95
	<u>\$ 999.37</u>	<u>\$ 999.37</u>

MOTOR VEHICLE EXCISE

Levy of 1939

Commitments	\$ 11,690.35	\$
Refunds	279.70	
Abatements		438.84
Collections		10,412.72
Outstanding December 30, 1939		1,118.49
	<hr/>	<hr/>
	\$ 11,970.05	\$ 11,970.05

M O T H

Levy of 1934

Outstanding January 1, 1939	\$ 45.10	\$
Collections		10.00
Outstanding December 30, 1939		35.10
	<hr/>	<hr/>
	\$ 45.10	\$ 45.10

M O T H

Levy of 1936

Outstanding January 1, 1939	\$ 41.28	\$
Tax Titles		10.25
Collections		22.63
Outstanding December 30, 1939		8.40
	<hr/>	<hr/>
	\$ 41.28	\$ 41.28

M O T H

Levy of 1937

Outstanding January 1, 1939	\$ 141.07	\$
Tax Titles		19.45

Collections		59.85
Outstanding December 30, 1939		61.77
	<hr/>	<hr/>
	\$ 141.07	\$ 141.07

M O T H

Levy of 1938

Outstanding January 1, 1939	\$ 185.85	\$
Tax Titles		19.50
Collections		109.75
Outstanding December 30, 1939		56.60
	<hr/>	<hr/>
	\$ 185.85	\$ 185.85

M O T H

Accounts Receivable

1938

Outstanding January 1, 1939	\$2,169.41	\$
Collections		687.24
Added to 1939 Taxes Sept. 15, 1939		1,482.17
	<hr/>	<hr/>
	\$2,169.41	\$2,169.41

M O T H

Levy of 1939

Commitments	\$1,482.17	\$
Abatements		34.00
Collections		848.05
Outstanding December 30, 1939		600.12
	<hr/>	<hr/>
	\$1,482.17	\$1,482.17

M O T H
Accounts Receivable
1939

Commitments	\$1,828.53	\$
Abatements		100.00
Collections		638.83
Outstanding December 30, 1939		1,089.70
	<u>\$1,828.53</u>	<u>\$1,828.53</u>

T A X E S
Levy of 1933

Outstanding January 1, 1939	\$	18.00	\$
Collections			2.00
Outstanding December 30, 1939			16.00
	<u>\$</u>	<u>18.00</u>	<u>\$ 18.00</u>

T A X E S
Levy of 1934

Outstanding January 1, 1939	\$	427.22	\$
Tax Titles			293.69
Collections			2.00
Outstanding December 30, 1939			131.53
	<u>\$</u>	<u>427.22</u>	<u>\$ 427.22</u>

T A X E S
Levy of 1935

Outstanding January 1, 1939	\$	1,475.25	\$
Tax Title Disclaimed		17.16	

Tax Titles	948.10	
Abatements	123.66	
Collections	223.89	
Outstanding December 30, 1939	196.76	
	<hr/>	<hr/>
	\$ 1,492.41	\$ 1,492.41

TAXES

Levy of 1936

Outstanding January 1, 1939	\$ 12,257.26	\$
Tax Title Disclaimed	17.60	
Tax Titles	2,690.14	
Abatements	869.97	
Collections	8,249.33	
Outstanding December 30, 1939	465.42	
	<hr/>	<hr/>
	\$ 12,274.86	\$ 12,274.86

TAXES

Levy of 1937

Outstanding January 1, 1939	\$ 35,654.44	\$
Tax Title Disclaimed	15.44	
Tax Titles	3,344.25	
Abatements	1,015.88	
Collections	23,434.02	
Outstanding December 30, 1939	7,875.73	
	<hr/>	<hr/>
	\$ 35,669.88	\$ 35,669.88

TAXES

Levy of 1938

Outstanding January 1, 1939	\$ 91,818.90	\$
Refunds	36.00	

Erroneous transfer to Tax Title	.02	
Abatements		356.03
Tax Titles		3,397.93
Collections		47,056.34
Outstanding December 30, 1939		41,044.62
	<u>\$ 91,854.92</u>	<u>\$ 91,854.92</u>

TAXES

Levy of 1939

Commitments	\$266,660.66	\$
Refunds	270.54	
Abatements		4,025.36
Collections		183,376.30
Outstanding December 30, 1939		79,529.54
	<u>\$266,931.20</u>	<u>\$266,931.20</u>

TAX TITLE ACCOUNT

Tax Titles on hand January 1, 1939	\$47,226.97	\$
Refund	124.67	
Added to Tax Titles	11,819.45	
Erroneous Transfer to Tax Titles		.02
Tax Titles Redeemed		19,144.29
Tax Titles Disclaimed		63.79
Tax Titles—Water. Transferred to separate account		1,883.57
Tax Titles on hand December 30, 1939		38,079.42
	<u>\$ 59,171.09</u>	<u>\$ 59,171.09</u>

TAX TITLE ACCOUNT

Water

Tax Titles on hand January 1, 1939	\$ 1,883.57	\$
Added to Tax Titles	359.58	
Erroneous Transfer to Tax Titles		10.00
Tax Titles Redeemed		546.22
Tax Titles on hand December 30, 1939		1,686.93
	<hr/>	<hr/>
	\$ 2,243.15	\$ 2,243.15

WATER LIENS

Commitments	\$2,055.00	\$
Collections		702.87
Added to Taxes 1939		1,352.13
	<hr/>	<hr/>
	\$2,055.00	\$2,055.00

WATER LIENS ADDED TO TAXES 1937

Outstanding January 1, 1939	\$1,602.83	
Erroneous Transfer to Tax Title	10.00	
Tax Titles		246.70
Collections		948.34
Outstanding December 30, 1939		417.79
	<hr/>	<hr/>
	\$1,612.83	\$1,612.83

WATER LIENS ADDED TO TAXES 1938

Outstanding January 1, 1939	\$2,010.09	\$
Tax Titles		112.88

Collections		671.06
Outstanding December 30, 1939		1,226 15
	<hr/>	<hr/>
	\$2,010.09	\$2,010.09

WATER LIENS ADDED TO TAXES 1939

Commitment	\$1,352.13	\$
Abatement		16.63
Collections		163.70
Outstanding December 30, 1939		1,171.80
	<hr/>	<hr/>
	\$1,352.13	\$1,352.13

LIABILITIES

Bonds and Notes Payable

Year	Tax Title Loan 1938	Tax Title Loan 1939	Emergency Loan 1935	Memorial Building 1921	Burley School 1922	New High School Equipment 1927	Emergency Loan 1939	Shatswell School 1925	New High School Loan 1935
1940	\$6,700.	\$22,000.	\$5,000.	\$2,000.	\$2,000.	\$700.	\$3,850.	\$4,000.	\$6,000.
1941				2,000.	2,000.	700.	3,000.	4,000.	6,000.
1942					2,000.	700.	3,000.	4,000.	6,000.
1943							3,000.	4,000.	6,000.
1944							2,000.	4,000.	6,000.
1945								4,000.	6,000.
1946								4,000.	6,000.
1947									6,000.
1948									6,000.
1949									6,000.
1950									6,000.
1951									6,000.
1952									6,000.
1953									6,000.
1954									6,000.
1955									6,000.

Water and Electric Light Notes Payable

In Report of That Department

Report of the Town Treasurer

To the Citizens of the Town of Ipswich:

The report of the Town Treasurer for the year of 1939 is herewith submitted.

Balance January 1, 1939:

General Cash	\$50,061.39	
Electric Light Deposits	4,307.03	
	<hr/>	\$ 54,368.42
Receipts		\$851,608.28
		<hr/>
		\$905,976.70
Payments		\$827,164.10
Balance December 30, 1939	\$74,418.88	
Electric Light Deposits	4,393.72	
	<hr/>	\$ 78,812.60
		<hr/>
		\$905,976.70

Detailed reports of all financial transactions of the town for the year may be found in the tables in the report of the Town Accountant.

The borrowing capacity of the town for temporary revenue loans was \$346,750.42. Of this amount the sum of \$275,000.00 was borrowed, this being \$250. more than last year.

There are four (4) notes of \$25,000. each outstanding held by the Merchants National Bank of Boston. This amount is the same as was unpaid on temporary loans in 1937 and 1938.

Cash on hand on closing the books on December 30, 1939 was \$78,812.60 as against a balance of a year ago of \$54,368.42.

Disbursements during 1939 were \$37,362.44 less than during the year of 1938 and \$68,488.32 less than the year of 1937. The expenditures during the year involved the issuance of 19,678 checks.

Respectfully submitted,

JAMES D. REILLY,

Treasurer and Collector.

Auditor's Statement

I hereby certify that I have examined the accounts of the Treasurer and find them correct and the balance in his hands to agree with the report submitted. I have approved vouchers for all bills paid and find them to agree with the Treasurer's Warrants.

KENNARD V. DAMON,

Auditor, Town of Ipswich.

Ipswich, February 2, 1940

Essex, ss.

Then personally appeared Kennard V. Damon, Auditor of the Town of Ipswich, and made oath that the above statement by him is true.

Before me:—

Edward S. Cogswell

Justice of the Peace

My Commission expires July 26, 1940.

ANNUAL REPORT

OF THE

Town Accountant Receipts and Expenditures

FOR

THE YEAR ENDING

DECEMBER 31, 1939



Chronicle Publishing Co., Printers

Ipswich, Mass.

ACCOUNTANT'S REPORT

To the Honorable Board of Selectmen:

Gentlemen:

I beg to submit herewith the annual report of the receipts and expenditures of the Town of Ipswich for the year ending December 31, 1939, together with the reports of various departments and town officials.

Respectfully submitted.

KENNARD V. DAMON,

Town Accountant.

RECEIPTS

Taxes, Current Year		
Property	180,211.44	
Poll	3,160.86	
	<hr/>	
		183,372.30
Taxes, Previous Years		
Property	78,671.06	
Poll	296.52	
	<hr/>	
		78,967.58
Taxes, Advance		
Poll		2.00
Tax Titles		19,144.29

From State

Income Tax	22,483.38
Corp. Tax, Business	4,001.43
Lieu of Taxes	1,817.44
Veteran's Exemptions	7.06
Tax Title Fund, Income	201.92

28,511.23

Licenses and Permits

Liquor, all kinds	4,994.00
Entertainment	74.00
Common Victualler	74.00
Theater	60.00
Auto Dealers	60.00
Junk	50.00
Pasteurizing	30.00
Pool & Bowling	30.00
Milk	27.50
Revolver	21.50
Methyl Alcohol	19.00
Innholders	18.00
Hawkers	16.00
Bottling	10.00
Ice Cream Mfg.	10.00
Rendering	8.00
Privy Vault	6.00
Seaworm	4.50
Garbage	2.00
Transient Vendor	2.00
Massage	1.00

5,517.50

Fines and Forfeits

Third District Court

155.25

Grants and Gifts

For Welfare Department	22.00
For Memorial Building	60.00
Highways, Chapter 232	
Acts of 1939	12,579.28

Highways, Chapter 90

State	4,796.50
County	2,183.10

U. S. Old Age Assistance:—

Administration	522.75
Assistance	15,683.75

U. S. Aid to Dependent Children:—

Administration	165.35
Aid	1,586.90

Dog Refund, County	675.83
--------------------	--------

38,275.46

Special Assessments

Moth	1,050.28
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Privileges

Motor Vehicle Excise	11,058.29
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General Government

Selectmen

Town Hall Rent	85.00
Court Room Rent	325.00
Great Neck Rent	185.00
Town Wharf Rent	50.00
Telephone	.15
Town Scale Fees	43.80

688.95

Treasurer and Collector

Costs	53.55
Tax Title Releases	38.00

 91.55

Assessors

Phone Tolls	1.55
-------------	------

Protection of Persons and Property

Police, Ambulance	202.00
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Fire

Phone Tolls	4.45
Refill Fire Extinguisher	2.14

 6.59

Moth

Insect Extermination	1,326.07
----------------------	----------

Weights and Measures	114.90
----------------------	--------

Health

State Subsidy	930.71
From Individuals	40.00

 970.71

Highways

Use of Machinery	360.14
Sale of Materials	71.25
Damage to Truck	7.00
Damage to Blinkers	81.50
Gas Tax, G. L., 64A	60.00

 579.89

Charities and Soldiers Benefits

Welfare—use of Phone

1.00

Temporary Aid

State

5,528.92

Cities and Towns

2,950.31

Individuals

27.06

 8,506.29

Old Age Assistance

State

9,518.70

Cities and Towns

795.48

 10,314.18

Aid To Dependent Children

State

2,265.32

Infirmary

Sale of Produce

1,496.44

Soldiers Benefits

State Aid

340.00

Military Aid

440.50

Soldiers Burial

88.19

 868.69

Schools

Tuition

4,311.03

Manuel Arts

107.07

From State

Vocational Training

137.05

English Speaking Classes

127.50

Sprinkler Damage

8.36

Manning School Fund

250.00

Feoffees Grammar School	1,250.00	
	<hr/>	6,191.01
Unclassified		
W. P. A.		
Sale of Materials	88.10	
Bounty on Seals	104.50	
	<hr/>	192.60
Public Service Enterprises		
Electric Light		100,886.80
Water		
Rates	22,240.23	
Liens	702.87	
Liens Added to Taxes 1937	948.34	
Liens Added to Taxes 1938	671.06	
Liens Added to Taxes 1939	163.70	
Liens Added to Tax Titles	546.22	
	<hr/>	25,272.42
Cemeteries		
Interments	957.00	
Sale of Lots	609.50	
	<hr/>	1,566.50
Interest		
Taxes	3,669.96	
Tax Titles	1,188.68	
Electric Meter Deposits	106.63	
Municipal Relief Loan	33.00	
	<hr/>	4,998.27

Indebtedness

Temporary Loans	275,000.00
Tax Title Loan	22,000.00
Municipal Relief Loan	14,850.00

 311,850.00

Agency and Trust

Dog Licenses	801.60
Cemetery Funds, Bequests	550.00
Cemetery Funds, Water Note	500.00
Cemetery Funds, Income	40.00
Cemetery Funds, Care of Graves	1,223.73
Crane Fund, Picnic	1,697.99
Crane Fund, Income	1,250.00
Cowles Fund, Scholarship	250.00
John C. Kimball, Income	12.58
Electric Meter Deposits	377.00
Savory Fund, Trees and Shrubs	54.00

 6,756.90

Refunds

Petty Cash Advances	25.00
Treasurer and Collector	17.27
Moth-Insurance	11.03
Clam Commissioner	.45
Public Welfare	9.00
Old Age Assistance, 1938 Check	6.00
U. S. Old Age Assistance	40.00
Education	63.00
1939 W. P. A.	19.50
Crane Picnic Fund	35.00
Selectmen-Hearing on River Dredging	125.00
Water Department	67.70

 418.95

Total Receipts		851,621.76
Balance January 1, 1939		
General	50,061.39	
Electric Light Deposits	4,307.03	
	<hr/>	54,368.42
		<hr/>
		905,990.18
		<hr/> <hr/>

PAYMENTS

Per Recapitulation Appropriation Accounts	517,389.53
Petty Cash Advances	25.00
Temporary Loans	287,000.00
Tax Title Loan	18,300.00
Dog Licenses	799.80
Trust Fund Deposits:	
Cemetery Perpetual Care, Bequests	550.00
Cemetery Perpetual Care, Income	40.00
Crane Picnic Fund, Income	1,250.00
Cemetery Funds, Water Note	500.00
Refunds:	
Electric Light Deposits	396.94
Taxes 1938	36.00
Taxes 1939	270.54
Excise Tax 1936	2.23
Excise Tax 1938	7.70
Excise Tax 1939	279.70
Tax Titles	124.67
Electric Light	178.24
Water	6.98
Interest	6.77
	<hr/>
Total Payments	827,164.10
Balance December 31, 1939	
General	74,418.88
Electric Light Deposits	4,393.72
	<hr/>
	78,812.60
Invalid Checks	13.48
	<hr/>
	905,990.18
	<hr/> <hr/>

EXPENDITURES

GENERAL GOVERNMENT

Moderator

Salary	100.00	100.00
Appropriation		100.00
		=====

Committee On Zoning

Printing and Advertising	184.20	184.20
		=====

Selectmen.

Printing and Advertising	972.55
Selectmen, Salaries	900.00
Inspector of Wires	300.00
Care of Buoys and Floats	110.71
Legal Fees	100.00
Postage	90.80
Hearings, Travel and Expenses	71.24
Insurance	63.00
Bell Ringer	60.00
Secretary Finance Committee	50.00
Removing Stones, Gould's Creek	50.00
Telephone	49.66
Office Equipment	32.17
Supplies	31.53
Posting Warrants	21.00
Delivering Town Reports	20.00
Dog Officer	18.00
Selectmen's Dues	6.00
Repairs. Town Wharf	2.80

 2,749.46

Unexpended Balance	236.54
Appropriation	2,986.00
	=====

Auditing and Accounting

Salaries:

Auditor	150.00
Accountant	1,650.00

Other Expenses:

Supplies	75.74
Dues	10.00
Repairs to Equipment	8.50
Printing	2.75

1,896.99

Unexpended Balance	2.01
Appropriation	1,899.00
	=====

Treasurer and Collector

Salaries and Wages:

Treasurer and Collector	2,200.00
Clerk	1,456.00

Other Expenses:

Office Supplies	532.48
Office Equipment	258.41

Postage and Express	177.25
Printing and Advertising	164.00
Certification of Notes	36.00
Surety Bonds	673.50
Recording Deeds	65.20
Telephone	81.45

Auto Expense	68.92	
Rent Safety Deposit Box	5.50	
Repairs, Office Equipment	20.50	
Labor	5.00	
		<hr/>
		5,744.21
Unexpended Balance		7.56
		<hr/>
		5,751.77
Refund		17.27
		<hr/>
Appropriation		5,734.50
		=====

Assessors

Salaries:

Chairman and Clerk	1,500.00
Other Members	400.00

Other Expenses:

Supplies	125.27
Stationery and Postage	16.37
Telephone	38.79
Attending Hearings	65.00
Other Travel and Auto Hire	125.00
Abstract of Deeds	52.98
Subscription	10.00
	<hr/>

2,333.41

Unexpended Balance	6.59
	<hr/>
Appropriation	2,340.00
	=====

Law

Legal Services	513.00	
Recording Fees	4.70	
Photographs	12.00	
Subscription	8.00	
	<hr/>	537.70
Unexpended Balance		62.30
		<hr/>
Appropriation		600.00
		=====

Town Clerk**Salaries and Wages:**

Town Clerk	1,250.00
Clerical Hire	32.00
Recording and Indexing	224.50

Other Expenses:

Supplies	52.46
Stationery and Postage	21.37
Printing	7.50
Telephone	19.39
Office Fixtures	20.48
Surety Bond	7.50
Subscription	2.00
Repairs To Vault	2.40
	<hr/>

1,639.60

Unexpended Balance	46.90
	<hr/>
Appropriation	1,686.50
	=====

Election and Registration**Salaries and Wages:**

Registrars	300.00
Clerical Hire	35.00
Officers	322.85

Chapt. 440, Acts of 1938:

Listing	227.95
Auto Hire	31.50
Typewriter Rental	5.00

Other Expenses:

Supplies	129.94
Stationery and Postage	7.00
Printing and Advertising	269.00

 1,328.24
Unexpended Balance

49.76

Appropriation

 1,378.00

 =====
Town Hall**Salaries:**

Janitor	1,300.00
---------	----------

Other Expenses:

Repairs and Materials	665.19
Fuel	640.00
Insurance	389.14
Lights	314.06
Furnishings	158.34
Janitor's Supplies	120.55
Gas	64.75
Water	26.28

Laundry	12.00	
Tuning Piano	7.00	
	<hr/>	3,697.31
Unexpended Balance		7.39
		<hr/>
		3,704.70
Transfer, Reserve Fund		53.57
		<hr/>
Appropriation		3,651.13
		=====

Town Hall Repairs and Equipment

Office Furnishings	112.75	
Vault Fittings, Steel Counters and Gates	776.25	
Express	3.75	
Carpentry	7.65	
Electrical, Fixtures and Repairs	90.41	
Sign Lettering	4.50	
Lumber	3.29	
Hardware	1.40	
	<hr/>	1,000.00
		<hr/>
Appropriation		1,000.00
		=====

PROTECTION OF PERSONS AND PROPERTY

Police

Salaries and Wages:

Chief	1,716.00
Patrolmen	8,744.72
Special Officers	447.92

Keeper of Lock-Up	936.00	
Matron	6.00	
Auto Maintenance:		
Gas, Oil, Repairs	624.00	
Purchase New Car	350.00	
Lettering Police Car	8.00	
Auto Hire	19.50	
Other Expenses:		
Painting Traffic Lines	30.00	
Medical Services	10.00	
Other Expenses:		
Supplies	83.49	
Stationery and Postage	7.50	
Meals for Prisoners	7.40	
Insurance	112.98	
Telephone	170.64	
		13,274.15
Unexpended Balance		70.85
Appropriation		13,345.00
		=====

V. H. Grant Pension

V. H. Grant	728.00	728.00
Appropriation		728.00
		=====

Fire Department

Salaries and Wages:

Chief	366.67
Other Engineers	300.00

Chauffeurs	6,480.00
Call Men	2,800.00
Still Alarms, Watching Fires	167.00
Superintendent Fire Alarm	100.00

Equipment and Maintenance:

Equipment	240.73
Supplies	127.72
Care of Fire Alarm	110.26
Repairs	133.91
Gas and Oil	107.90

Buildings and Grounds:

Fuel	466.13
Gas	27.31
Electricity	67.14
Water	29.79
Carpentry	235.00
Plumbing	18.89
Electrical	48.20
Supplies	118.78
Furnishings	40.10

Other Expenses:

Pension	300.00
Postage and Express	6.42
Telephone	93.99
Insurance	78.42
Medical	12.00

12,476.36

Unexpended Balance	10.62
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Appropriation	12,486.98
---------------	-----------

Moth Department

Salaries and Wages:

Superintendent	1,200.00
Labor	970.34

Equipment and Maintenance:

New Truck	750.00
Gas, Oil, Truck Repairs	382.48
Lettering Trucks	10.50
Equipment	123.06
Repairs to Equipment	80.28

Other Expenses:

Printing and Advertising	22.00
Insurance and Registration	505.45
Insecticides	912.79
Hardware and Tools	29.46
Rent	255.00
Telephone	13.94
Light	5.25
Express	.50

 5,261.05

Unexpended Balance

2.62

Appropriation

 5,263.67

 =====
Tree Warden

Salaries and Wages:

Superintendent	300.00
Labor	318.52

Other Expenses:

Advertising	4.50
-------------	------

Damage Repairs	1.40
Hardware and Tools	33.60
Gas and Oil	41.02

699.04

Unexpended Balance .96

Appropriation 700.00

Savory Fund, Trees and Shrubs

Rhododendron Catawbiense	54.00	54.00
From Martha I. Savory Fund		54.00

Weights and Measures

Salaries and Wages:

Sealer	250.00
--------	--------

Other Expenses:

Printing and Advertising	4.00
Auto Hire, Gas and Oil	109.75
Equipment and Supplies	38.49
Insurance	31.00

433.24

Unexpended Balance .26

Appropriation 433.50

Forest Warden

Fighting Fires	248.00
----------------	--------

Equipment and Supplies	37.88	
Repairs to Equipment	3.00	
	<hr/>	288.88
Unexpended Balance		11.12
		<hr/>
		300.00
Transfer, Reserve Fund		100.00
		<hr/>
Appropriation		200.00
		<hr/> <hr/>

Shell Fish, Clam Commissioners

Salaries:		
Commissioners	62.49	
Printing	4.00	
	<hr/>	66.49
Unexpended Balance		33.51
		<hr/>
Appropriation		100.00
		<hr/> <hr/>

Clam Commissioner

Salary	900.00	
Telephone	5.45	
Printing and Advertising	41.50	
Travel	1.50	
Equipment	144.03	
Repairs to Equipment	30.55	
Gas and Oil	46.20	
Supplies	12.06	
	<hr/>	1,181.29

Unexpended Balance	19.16
	<hr/>
	1,200.45
Refund	.45
	<hr/>
Appropriation	1,200.00
	<hr/> <hr/>

HEALTH AND SANITATION

Health

General Administrative:

Chairman	100.00
Other Members	150.00
Agent	600.00
Stationery and Postage	22.24
Printing and Advertising	18.75
Supplies	21.30

Quarantine and Contagious Disease:

Medical Attendance	56.00
Drugs and Medicines	14.00

Tuberculosis:

Board and Care	2,564.50
----------------	----------

Child Hygiene:

Director	150.00
Nurse	300.00
Supplies	2.56

Inspection:

Inspector of Animals:

Salary	175.00
Expenses	6.40

Inspector of Slaughtering:

Fees	27.00
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Inspector of Milk:

Salary	400.00
Milk Analysis	69.49

Other Expenses:

Collection of Garbage	1,466.67
Disposal of Dead Animals	19.00
Traveling	139.98
Office Furniture	32.14
Electrical Repairs	8.37

 6,343.38

Unexpended Balance 712.72

Appropriation	7,056.10
	=====

Cable Memorial Hospital

Cable Hospital	2,500.00	2,500.00
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Appropriation	2,500.00
	=====

Essex Sanatorium

Maintenance	2,961.00	2,961.00
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Appropriation	2,961.00
	=====

Highway Department

Administration:

Superintendent	1,815.84
Clerical	257.05
Equipment and Supplies	149.35

Telephone	101.69	
Plans and Surveys	62.50	
Insurance	1,128.28	
Auto Registration	12.00	
General:		
Labor	7,211.21	
Trucks	667.17	
Rental of Shovel	17.50	
Tarvia, Road Oils, etc.	4,106.24	
Equipment and Repairs	2,458.02	
Gasoline and Oil	998.08	
Gravel, Stone, etc.	2,107.46	
Tools and Supplies	988.08	
Traffic Supplies and Signs	360.50	
Building Expense:		
Fuel, Water, Light	327.38	
Repairs and Supplies	53.26	
Other Expense:		
Express	17.39	
Rent	120.00	
Wharf, Repairs	27.97	
Other	11.58	
		22,998.55
Unexpended Balance		1.45
Appropriation		23,000.00
		=====

Chapter 90 Topsfield Road 1938

Labor	474.53
Trucks and Machinery	464.75
Asphalt, Road Oil, etc.	1,038.40

Gravel, Sand and Loam	191.79	
Supplies	19.69	
	<hr/>	2,189.16

Chapter 90 Mill Road 1938

Labor	130.28	
Trucks	46.50	
Gravel, Sand and Loam	273.05	
Asphalt	9.00	
Supplies	61.59	
	<hr/>	520.42

Traffic Signs and Regulations

Labor	4.55	
Plans	7.00	
Advertising	6.00	
Signs	28.05	
Express	.55	
	<hr/>	46.15
Unexpended Balance		78.95
		<hr/>
		125.10
Balance January 1, 1939		.10
		<hr/>
Appropriation		125.00
		=====

Topsfield Road and Central Street

Labor	726.81
Trucks and Machinery	238.01

Asphalt and Road Oil	1,475.77	
Stone, etc.	1,431.84	
	<hr/>	3,872.43
Unexpended Balance		64.08
		<hr/>
		3,936.51
		=====
Appropriation	2,500.00	
Received From State	1,374.01	
Received From County	62.50	
	<hr/>	3,936.51
		=====

Snow Removal

Labor	4,797.13	
Trucks, Teams, and Plows	1,909.53	
Sand and Road Salt	356.65	
Equipment Repairs	139.34	
Gas and Oil	116.20	
Supplies	10.50	
Damage Repairs	56.50	
	<hr/>	7,385.85
Unexpended Balance		1,114.15
		<hr/>
		8,500.00
Transfer, Reserve Fund		1,072.85
		<hr/>
Appropriation		7,427.15
		=====

Street Lighting	
Ipswich Municipal Light Plant	6,200.00
	<hr/>
	6,200.00
Appropriation	<hr/>
	6,200.00
	<hr/> <hr/>

CHARITIES AND SOLDIERS BENEFITS

Public Welfare

Administration:

Salary Overseers	431.25
Clerical	1,008.50
Physician	600.00..
Supplies	79.11
Printing and Postage	23.25
Equipment Repairs	7.00
Telephone	130.37
Dues	10.00
Auto Expense	156.47

Outside Relief:

Cash Allowances	6,306.40
Groceries and Provisions	10,299.50
Rent	2,728.27
Clothing	146.11
Fuel	1,515.43
Medicine and Medical	502.83
Burials	375.00
Board and Care	271.42
Other Cities and Towns	2,584.40
State Institutions	727.42
Other Institutions	733.47
Moving Furniture	34.00
Light	21.22

Commodity Store Expense:

Contribution to U. S. Government	392.86
Supplies	109.24
Rent	300.00
Fuel	53.80
Telephone	45.33
Ice	50.94
Light	5.50
Trucking	333.45
Plumbing	10.96
Labor	15.50

 30,009.00

Loan	7,000.00
Transfer, Reserve Fund	1,000.00
Refunds	9.00

 Appropriation 22,000.00

=====

Old Age Assistance

Cash Allowances	17,702.62
Other Cities and Towns	813.90
Burials	200.00
Hospital	27.00
Postage and Stationery	45.61
Clerical	9.00

 18,798.13

Unexpended Balance 1.87

 18,800.00

Transfer, Reserve Fund	800.00
Appropriation	18,000.00
	=====

Aid To Dependent Children

Cash Allowances	4,462.45	
		4,462.45
Unexpended Balance		537.55
Appropriation		5,000.00
		=====

Town Infirmary

Salaries and Wages:

Superintendent	600.00
Matron	600.00
Other Employees	1,253.21

Household Expenses:

Groceries and Provisions	1,045.41
Dry Goods and Clothing	70.05
Laundry	142.47
Drugs and Medicine	28.70
Papers, Postage, Tobacco	57.25
Other Supplies	64.77

Farm Maintenance:

Grain and Feed	587.30
Plants, Seed, and Fertilizer	77.54
Hardware and Tools	95.33
Shoeing Horses	24.50
Veterinary	5.00

Livestock	6.00	
Harness Repairs	3.00	
Other Expenses:		
Auto Maintenance	221.33	
Fuel	524.75	
Electricity	120.80	
Ice	55.73	
Telephone	72.74	
Lumber	70.65	
Plumbing	41.01	
Boiler Inspection	5.00	
Insurance	207.19	
	<hr/>	5,979.73
Unexpended Balance		20.27
		<hr/>
Appropriation		6,000.00
		=====

U. S. Grant, Old Age Assistance, Administration.

Clerical	491.37	
Stationery and Postage	38.50	
	<hr/>	529.87
Balance, January 1, 1939		7.12
Grants Received		522.75
		<hr/>
		529.87
		=====

U. S. Grant, Old Age Assistance, Assistance

Cash Allowances	15,681.59	
	<hr/>	15,681.59

Unexpended Balance	42.16
Grants Received	15,723.75
	=====

U. S. GRANT, Aid to Dependent Children, Adm.

Clerical	165.13
	=====
	165.13
Unexpended Balance	.22
Grants Received	165.35
	=====

U. S. Grant, Aid To Dependent Children, Aid

Cash Allowances	1,415.00
	=====
	1,415.00
Unexpended Balance	172.00
	=====
	1,587.00
Balance, January 1, 1939	.10
	=====
Grants Received	1,586.90
	=====

State Aid

Cash Allowances	240.00
	=====
	240.00
Unexpended Balance	60.00
	=====
Appropriation	300.00
	=====

Military Aid

Cash Allowances	1,500.00	
	<hr/>	1,500.00
Unexpended Balance		100.00
		<hr/>
		1,600.00
Transfer Reserve Fund		600.00
		<hr/>
Appropriation		1,000.00
		=====

Soldiers Relief

Groceries & Provisions	1,987.55	
Cash Allowances	886.00	
Rents	675.90	
Medical Services	484.50	
Fuel	385.78	
Clothing	79.05	
Medical Supplies	33.70	
Gasoline & Oil	5.74	
Dues	2.00	
	<hr/>	4,540.22
Unexpended Balance		959.78
		<hr/>
Appropriation		5,500.00
		=====

Soldiers Graves

Labor	157.00	
	<hr/>	157.00

Unexpended Balance	18.00
Appropriation	<u>175.00</u>
	=====

Schools and Libraries

Education

General Expense:

Superintendent	3,000.00
Clerks	1,147.09
Truant Officer	300.00
Census Taker	100.00
Trucking & Express	127.30
Postage, Convention Expenses	49.16
Other Travel	175.55
Telephone	256.70

Health

Nurse	1,000.00
Physician	600.00
Supplies	22.65

Teachers' Salaries	67,399.80
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Americanization Classes:

Salaries	325.00
Expenses	17.79
Textbooks & Supplies	3,715.88
Tuition	516.83
Support of Truants	163.14
Transportation	7,587.11
Janitors	6,796.00
Light	617.25
Water	327.90
Gas	189.24
Fuel	4,510.35

Buildings & Grounds,		
Maintenance & Repairs	3,065.74	
Furniture & Fixtures	626.35	
Diplomas & Graduation	121.08	
Insurance	1,760.14	
	<hr/>	104,518.05

Unexpended Balance		44.95
		<hr/>
		104,563.00
		=====

Refund		63.00
Manning School Fund		250.00
Manning Grammar School		1,250.00
Appropriation		103,000.00
		<hr/>
		104,563.00
		=====

Scholarships

Jane Wilson	125.00	
Delbert Matheson	125.00	
	<hr/>	
		250.00
		<hr/>
From Eunice Caldwell Cowles Fund		250.00
		=====

Library

Salaries & Wages	1,331.25
Fuel	233.75
Insurance	252.84

Books	182.16	
	<hr/>	2,000.00
Appropriation		<hr/>
		2,000.00
		<hr/>
		=====

John C. Kimball Fund, Income

Ipswich Public Library	12.58	12.58
	<hr/>	<hr/>
From John C. Kimball Fund		12.58
		<hr/>
		=====

RECREATION AND UNCLASSIFIED

Park Department

Labor	367.66	
Equipment & Supplies	61.05	
Gas, Oil, Repairs	34.14	
Plants & Fertilizer	134.75	
Water	24.00	
Express	1.24	
	<hr/>	623.84
Unexpended Balance		1.16
		<hr/>
Appropriation		625.00
		<hr/>
		=====

Playground

Labor	606.50
Equipment	72.89
Tools & Supplies	105.25
Gas & Oil	6.05

Loam	4.50	
Printing	4.00	
		<hr/>
		799.19
Unexpended Balance		.81
		<hr/>
Appropriation		800.00
		<hr/> <hr/>

1938 Unpaid Bills

Welfare		
Groceries & Provisions	949.70	
Fuel	141.38	
Other Cities & Towns	190.94	
Rent	37.75	
State Institutions	31.00	
Commodity Store Contribution	86.94	
Medicines	5.00	
Light	3.20	
Storm Damage		
Electrical Repairs	78.00	
		<hr/>
		1,527.91
		<hr/>
Appropriation		1,527.91
		<hr/> <hr/>

Green Street Dam

Payment on Contract	100.00	100.00
	<hr/>	
Unexpended Balance		100.00
		<hr/>
Balance January 1, 1939		200.00
		<hr/> <hr/>

Unemployment & W. P. A. Projects

Linebrook Road Water Extension:

Pipe	12,098.51
Supplies & Materials	2,020.99
Hydrants	1,801.52
Truck Hire	533.16
Express & Freight	39.38
Labor	16.00
Sharpening Tools	.80

16,510.36

Mile Lane Water Extension

Pipe	3,834.88
Supplies & Materials	213.01
Truck Hire	155.30
Hydrant	78.32
Labor	18.25
Freight	2.73
Sharpening Tools	.80

4,303.29

Clam Reseeding & Green Crab Control

Rental of Equipment	1,579.00
Truck Hire	910.00
Supplies & Materials	309.90
Supervision	150.00
Rental of Storage Space	18.00

2,966.90

Administration:

Salary & Clerk Hire	1,823.00
Telephone	107.54

Travel & Expenses	71.12
Supplies & Repairs	39.75
Printing	28.00

2,069.41

Labor-In-Vain Water Extension

Labor	693.05
Rental of Equipment	341.22
Supplies & Materials	324.55
Truck Hire	171.25
Blasting	162.00
Freight	8.64

1,700.71

Farm-Market Project

Truck Hire	1,130.02
Gravel & Loam	443.80
Sharpening Tools	36.95
Labor	18.00
Supplies	10.48

1,639.25

Sewing Project

Contribution, U. S. Government	850.00
Rent	420.00
Expressing	40.75
Materials & Supplies	13.45
Clerical Services	12.00
Light	8.98
Repairs	7.75
Labor	3.56

1,356.49

Street Survey Project

Supplies & Materials	427.82
Rental of Equipment	175.00
Transportation	140.82
Repairs	45.00
Truck Hire	2.00

790.64

Moth Project

Truck Hire	463.14
Supplies & Materials	302.38
Transportation	10.50

776.02

Plans, Surveys, Blue Prints

Plans, Surveys, Blue Prints	701.93
-----------------------------	--------

701.93

Tree Conservation Project

Truck Hire	444.76
Supplies & Tools	168.34
Repairs	4.97

618.07

Recreation Project

Supplies & Materials	289.38
Rental of Halls	117.50
Travel & Expenses	72.50
Labor	57.25
Janitor	44.00
Truck Hire	32.75

613.38

Highland Cemetery Improvement

Truck Hire	243.76
Gravel	34.80

278.56

Cemetery Survey Project

Supplies	204.61
Typewriter	53.55
Blue Prints	10.95

269.11

Drainage Project (New)

Tools & Supplies	191.45
Labor	16.00

207.45

Drainage Project (Old)

Supplies	96.00
Truck Hire	6.25

102.25

Shade Tree Census

Supplies & Materials	95.55
Transportation	2.58

98.13

Nursery School Project

Supplies	72.66
Salary	19.50

92.16

Federal Music Project

Contribution, U. S. Government	67.50	
--------------------------------	-------	--

67.50

Rental of Storage Building

Rent	60.00	
------	-------	--

60.00

Sidewalk Project

Labor	35.50	
-------	-------	--

Truck Hire	5.00	
------------	------	--

Supplies	2.74	
----------	------	--

43.24

New Street Project

Labor	16.00	
-------	-------	--

16.00

Painting Project

Supplies	12.00	
----------	-------	--

12.00

Storm Damage Project

Rental of Equipment	10.00	
---------------------	-------	--

10.00

Unexpended Balance, W. P. A. Account	2,681.49	
--------------------------------------	----------	--

Unexpended Balance, Labor-In-Vain,		
------------------------------------	--	--

Water Extension Account	211.32	
-------------------------	--------	--

38,195.66

On Hand January 1, 1939

1938 Unemployment Account	1,264.13
Labor-In-Vain Water Extension	5,112.03
1939 W. P. A. Appropriations	35,000.00
Refund	19.50

 41,395.66

Less Transfer by Town Meeting Vote	3,200.00
------------------------------------	----------

 38,195.66

=====

R. T. Crane Jr., Picnic Fund

Transportation, Auto	50.00
Transportation, Boats	412.50
Float, Erecting & Removing	194.63
Water Supply, Installing & Removing	70.16
Caterer	849.70
Band	50.00
Police	25.00
Life Guards	25.00
Tent Hire	50.00
Printing	6.00

 1,732.99

 From Crane Fund

1,697.99

Refund

35.00

 1,732.99

=====

Memorial Building

Janitor	1,300.00	
Fuel	343.40	
Supplies & Repairs	257.58	
Insurance	50.57	
Gas	37.62	
Light	20.25	
Water	9.00	
Trucking	2.00	
	<hr/>	2,020.40
Unexpended Balance		16.84
		<hr/>
		2,037.24
Reserve Fund Transfer		, 37.24
		<hr/>
Appropriation		2,000.00
		=====

Memorial Building Repairs

Electrical	5.09	
Slate	23.40	
Supplies	1.05	
	<hr/>	29.54
		<hr/>
Balance January 1, 1939		29.54
		=====

Memorial Day

Flowers	107.00
Band	125.00

Flags	44.30	
Painting Grave Markers	15.00	
Paint	4.40	
Sharpening Tools	1.50	
	<hr/>	
		297.20
Unexpended Balance		2.80
		<hr/>
Appropriation		300.00
		=====

Unpaid 1937 Bill

By-Law Committee		
Lumber	4.84	
	<hr/>	
		4.84
		<hr/>
Transfer, Reserve Fund		4.84
		=====

Bounties on Seals

Bounties	135.00	
Treasurer's Fees	9.50	
	<hr/>	
		144.50
Unexpended Balance		5.50
		<hr/>
		150.00
		=====
Reserve Fund Transfer		50.00
Appropriation		100.00
		<hr/>
		150.00
		=====

Town Clock

Care & Maintenance	75.00	
	<hr/>	
		75.00
		<hr/>
Appropriation		75.00
		=====

Selectmen-Rockwell Claim

Claim Allowed	225.00	
	<hr/>	
		225.00
		<hr/>
Transfer, Reserve Fund		225.00
		=====

Selectmen-Hearing on River Dredging

Travel	125.00	
	<hr/>	
		125.00
		<hr/>
Transfer, Reserve Fund		125.00
		=====

Note—After issuance of check for travel expenses to the hearing in Washington, a telegram was received notifying the Selectmen that the hearing was called off. The check was refunded to the Town.

Town Hall Electrical Repairs

Electrical Repairs	206.66	
	<hr/>	
		206.66
		<hr/>
Transfer, Reserve Fund		81.66

Refund	125.00
	<hr/>
	206.66
	<hr/> <hr/> <hr/> <hr/>

Reserve Fund, Transfers

Snow Removal	1,072.85	
Selectmen, Rockwell Claim	225.00	
Selectmen—Dredging Hearing	125.00	
Military Aid	600.00	
Town Hall, Electrical Repairs	81.66	
Bounty on Seals	50.00	
Forest Warden	100.00	
Old Age Assistance	800.00	
Grave Digging	100.00	
Memorial Building	37.24	
Unpaid 1937 Bill	4.84	
Town Hall	53.57	
Welfare	1,000.00	
	<hr/>	
		4,250.16
Unexpended Balance		322.69
		<hr/>
Appropriation		4,572.85
		<hr/> <hr/> <hr/> <hr/>

Cemeteries

Labor	2,078.32
Equipment	95.35
Tools and Supplies	54.49
Insurance	152.59
Truck Maintenance	80.73
Water	32.00
Plants and Shrubs	40.55

Loam	5.39	
Sharpening Tools	55.95	
Printing and Postage	3.12	
	<hr/>	2,598.49
Unexpended Balance		1.51
		<hr/>
Appropriation		2,600.00
		=====

Grave Digging

Labor	851.75	
Rock Excavation	19.50	
Equipment	40.00	
Tools	2.00	
Gas and Oil	4.60	
Sharpening Tools	5.40	
Storage of Truck	15.00	
Postage	1.62	
	<hr/>	939.87
Unexpended Balance		60.13
		<hr/>
		1,000.00
		=====
Reserve Fund Transfer		100.00
Appropriation		900.00
		<hr/>
		1,000.00
		=====

Cemetery Trust Funds

Care of Lots and Graves	
Benjamin W. Homans	430.50

Howard Blake	434.33	
Carl G. Woodbury	138.50	
Chester L. Stone	108.24	
Clarence Comeau	17.90	
Frank Comeau	9.15	
F. Lincoln Howe	9.25	
Howard C. Downing	8.00	
George E. Hills	6.25	
Gordon Greenhouses, Inc.	4.00	
Carrie Brown (flowers)	3.00	
Lester L. Wood	54.61	
		<hr/>
		1,223.73
		<hr/>
From Cemetery Trust Funds		1,223.73
		<hr/> <hr/> <hr/> <hr/>

Interest

Temporary Loans		
Anticipation of Revenue	286.38	
Anticipation of Reimbursement	24.00	
General Loans		
Fire Equipment	76.05	
1935 Emergency	150.00	
Burley School	340.00	
New High School Equipment	42.88	
Shatswell School	1,190.00	
Highway Grader	5.62	
Memorial Building	300.00	
New High School	2,040.00	
1938 Emergency	40.00	
Other Loans		
1938 Tax Title	240.28	
		<hr/>
		4,735.21

Unexpended Balance	647.39
Appropriation	5,382.60
	=====

Maturing Debt

General Loans

New High School Equipment	700.00
Highway Grader	900.00
Fire Equipment	2,340.00
1935 Emergency	5,000.00
Burley School	2,000.00
Shatswell School	4,000.00
Memorial Building	2,000.00
New High School	6,000.00
1938 Emergency	10,000.00

 32,940.00

Appropriation

 32,940.00

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TOWN PROPERTY, 1939

	Land	Building
Burley School	1,500.00	75,000.00
Winthrop School	1,000.00	50,000.00
Shatswell School	1,000.00	65,000.00
Payne School	1,500.00	4,000.00
Manning School	4,000.00	40,000.00
New High School	10,000.00	265,000.00
Town Hall	2,500.00	50,000.00
Fire Station	3,500.00	40,000.00
Memorial Building	2,000.00	58,000.00
Highway Department	750.00	5,000.00
Infirmery	12,000.00	8,000.00
Wharf	3,350.00	1,000.00
Great Neck, Lots		8,300.00
Turkey Shore Road, River Banks		1,000.00
Public Grounds		27,500.00
Common Fields		75.00
Linebrook Road, Lot		125.00

In addition to the property enumerated above there is the shore, beach and other valuable property given to the Town by the Commoners, the value of which is not estimated. The value of the Water and Electric Light Departments will be found in the reports of those departments.

RECAPITULATION OF DEPARTMENT EXPENSES WITH CASH

	Balance Jan. 1, '39	Appropriation and Loans	Cash Receipts
Moderator		100.00	
Committee on Zoning			
Selectmen		2,986.00	
Auditing and Accounting		1,899.00	
Treasurer and Collector		5,734.50	17.27
Assessors		2,340.00	
Law		600.00	
Town Clerk		1,686.50	
Election and Registration		1,378.00	
Town Hall		3,651.13	
Town Hall, repairs and Equipment		1,000.00	
Police		13,345.00	
V. H. Grant Pension		728.00	
Fire Department		12,486.98	
Moth Department		5,263.67	
Tree Warden		700.00	
Weights and Measures		433.50	
Forest Warden		200.00	
Shell Fish, Clam Commissioners		100.00	
Clam Commissioner		1,200.00	.45
Health		7,056.10	
Cable Hospital		2,500.00	
Essex Sanatorium, Maintenance		2,961.00	
Highways		23,000.00	
Chapter 90, Topsfield Road 1937	11.84		
Chapter 90, Topsfield Road 1938	4,339.16		
Chapter 90, Mill Road 1937	1,541.65		
Chapter 90, Mill Road 1938	1,733.20		
Resurfacing Little Neck Road	163.67		
Traffic Signs and Rules	.10	125.00	
Chapter 500, Acts of 1938	465.34		
Topsfield Road and Central Streets		2,500.00	
Snow Removal		7,427.15	
Street Lighting		6,200.00	
Public Welfare		22,000.00	
		L 7,000.00	9.00
Old Age Assistance		18,000.00	
Aid to Dependent Children		5,000.00	
Town Infirmary		6,000.00	
U. S. Grants			
Old Age Assistance Administration	7.12		522.75
Old Age Assistance, Assistance			15,723.75
Aid To Dependent Children, Adm.			165.35
Aid To Dependent Children, Aid	.10		1,586.90
State Aid		300.00	

DISBURSEMENTS FOR YEAR ENDING DECEMBER 31, 1939

Credit Transfer	Deficit Jan. 1, '39	Cash Payments	Debit Transfer	Transferred To Revenue	Balance Dec. 31, '39
		100.00			
184.20		184.20			
		2,749.46		236.54	
		1,896.99		2.01	
		5,744.21		7.56	
		2,333.41		6.59	
		537.70		62.30	
		1,639.60		46.90	
		1,328.24		49.76	
53.57		3,697.31		7.39	
		1,000.00			
		13,274.15		70.85	
		728.00			
		12,476.36		10.62	
		5,261.05		2.62	
		699.04		.96	
		433.24		.26	
100.00		288.88		11.12	
		66.49		33.51	
		1,181.29		19.16	
		6,343.38		712.72	
		2,500.00			
		2,961.00			
		22,998.55		1.45	
					11.84
		2,189.16	2,150.00		
			1,253.03		288.62
		520.42	1,046.01		166.77
			163.67		
		46.15			78.95
					465.34
1,437.50		3,872.43	.99		64.08
1,072.85		7,385.85		1,114.15	
		6,200.00			
1,000.00		30,009.00			
800.00		18,798.13		1.87	
		4,462.45		537.55	
		5,979.73		20.27	
		529.87			
		15,681.59			42.16
		165.13			.22
		1,415.00			172.00
		240.00		60.00	

RECAPITULATION OF DEPARTMENT EXPENSES WITH CASH

	Balance Jan. 1, '39	Appropriation and Loans	Cash Receipts
Military Aid		1,000.00	
Soldiers Relief		5,500.00	
Soldiers Graves		175.00	
Education		103,000.00	1,563.00
School Ground Lighting	201.21		
Libraries		2,000.00	
Parks		625.00	
Playground		800.00	
1938 Unpaid Bills, Welfare		1,527.91	
Green Street Dam	200.00		
Unemployment 1938 No. 2	1,264.13		
1939 W. P. A.		25,000.00	
		L 7,850.00	19.50
Savory Fund Trees and Shrubs			54.00
John C. Kimball Fund, Library			12.58
Scholarships			250.00
Crane Fund, Picnic			1,732.99
Memorial Building		2,000.00	
Memorial Building Repairs	29.54		
Memorial Day		300.00	
Unpaid 1937 Bill, By-Law Comm.			
Bounties on Seals		100.00	
Town Clock		75.00	
Selectmen—Rockwell Claim			
Selectmen—Hearing on Dredging			125.00
Town Hall Electrical Repairs			
Reserve Fund		4,572.85	
Electric Light Operations	14,308.12		
Electric Light Depreciation	18,792.85		
Water Department	3,268.30		67.70
Labor-In-Vain Water Extension	5,112.03		
Safford and Cherry Streets, Water Extension	34.66		
Cemeteries		2,600.00	
Grave Digging		900.00	
Locust Grove Cemetery Fence	28.90		
Locust Grove Cemetery	140.63		
Cemetery, Care of Graves			1,223.73
Interest		5,382.60	
Maturing Debt		32,940.00	
State Tax			
State Parks and Reservations			
Veterans Exemption	1.05		
Auditing Municipal Accounts			
County Tax	17.27		
	50,660.87	362,249.89	23,073.97

DISBURSEMENTS FOR YEAR ENDING DECEMBER 31, 1939

Transfer Credit	Jan. 1, '39 Deficit	Payments Cash	Debit Transfer	Transferred To Revenue	Balance Dec. 31, '39
600.00		1,500.00		100.00	
		4,540.22		959.78	
		157.00		18.00	
		104,518.05		44.95	
			201.21		
		2,000.00			
		623.84		1.16	
		799.19		.81	
		1,527.91			
		100.00			100.00
		1,264.13			
2,150.00		32,338.01			2,681.49
		54.00			
		12.58			
		250.00			
		1,732.99			
37.24		2,020.40		16.84	
		29.54			
		297.20		2.80	
4.84		4.84			
50.00		144.50		5.50	
		75.00			
225.00		225.00			
125.00		125.00	125.00		
206.66		206.66			
			4,250.16	322.69	
100,708.56		72,798.23	12,299.90	11,000.00	18,918.55
12,286.42					31,079.27
25,339.19		25,091.30			3,583.89
		1,700.71	3,200.00		211.32
			34.66		
		2,598.49		1.51	
100.00		939.87		60.13	
			28.90		
		1,223.73		140.63	
		4,735.21		647.39	
		32,940.00			
29,970.00	9,990.00	19,980.00			
384.29	21.99	324.88			37.42
14.20					15.25
2,432.89		2,432.89			
10,143.43		10,160.70			
189,335.84	10,011.99	517,389.53	21,553.53	19,538.35	57,917.17

TOWN OF IPSWICH—BALANCE SHEET, DECEMBER 31, 1939

GENERAL ACCOUNTS

ASSETS		LIABILITIES AND RESERVES	
Cash:		Temporary Loans:	\$100,000.00
General	\$ 74,418.88	In Anticipation of Revenue	
Electric Light Deposits	4,393.72	Electric Light Deposit Fund	\$ 2,792.99
	\$ 78,812.60	Deposits	1,600.73
		Interest Accrued	4,393.72
Accounts Receivable:			
Taxes:		Tax Title Redemptions—Reserved	
Levy of 1933	16.00	For Payment of Debt	3,323.71
Levy of 1934	131.53	Tailings	182.05
Levy of 1935	196.76	Highway Machinery Fund	2,203.59
Levy of 1936	465.42	Sale of Cemetery Lots Fund	609.50
Levy of 1937	7,875.73	Dog Licenses—Due County	1.80
Levy of 1938	41,044.63	United States Grants:	
Levy of 1939	79,529.54	Old Age Assistance, Assistance	42.16
		Aid To Dependent Children, Adm.	.22
	129,259.60	Aid To Dependent Children, Aid	172.00
			214.38
Motor Vehicle Excise Taxes:			
Levy of 1932	90.16	Overestimates:	
Levy of 1933	221.46	State Parks and Reservations—Tax	37.42
Levy of 1934	339.93	Veterans Exemptions	15.25
Levy of 1935	324.58		52.67
Levy of 1936	707.24		
Levy of 1937	852.43		
Levy of 1938	586.95		
Levy of 1939	1,118.49	Taxes Paid in Advance:	
		1940 Poll	2.00
	4,241.24	Unexpended Appropriation Balances:	
Special Assessments:		Chapter 90, Topsfield Road 1937	11.84
Moth Added to Taxes 1934	35.10	Chapter 90, Mill Road 1937	288.62
Moth Added to Taxes 1936	8.40	Chapter 90, Mill Road 1938	166.77
Moth Added to Taxes 1937	61.77	Traffic Signs and Rules	78.95
Moth Added to Taxes 1938	56.60	Chapter 500, Acts of 1938	465.34

Moth Added to Taxes 1939	600.12	761.99	Topsfield Road and Central Street	64.08
			Green Street Dam	100.00
			W. P. A. 1939	2,681.49
		38,079.42	Labor-In-Vain Water Extension	211.32
<hr/>				
Tax Titles				4,068.41
Departmental:				
Town Hall Rentals	20.00		Electric Light:	
Town Property	1,992.50		Operations	18,918.55
Telephone	97.12		Depreciation	31,079.27
Ambulance	498.00			
Moth	1,089.70			49,997.82
Health	2,434.69			
Highway	229.00			
Sidewalks	72.00			
Welfare	2,985.38		Water Available Surplus	3,583.89
Old Age Assistance	1,239.07		Reserve Fund—Overlay Surplus	2,293.02
State Aid	240.00		Overlay—Reserved for Abatements:	
Military Aid	728.50		Levy of 1933	16.00
Cemetery	1,048.00		Levy of 1936	465.42
		12,673.96	Levy of 1937	1,073.77
			Levy of 1938	3,703.68
		21,139.18	Levy of 1939	5,257.93
<hr/>				
Electric Light				10,516.80
Water:				
Rates	13,529.59			
Water Liens Added To Taxes:			Revenue—Reserved Until Collected:	
1937	417.79		Motor Vehicle Excise Tax	4,241.24
1938	1,226.15		Special Assessments	761.99
1939	1,171.80		Tax Title	38,079.42
Water Liens			Departmental	12,673.96
Added To Tax Title	1,686.93		Electric Light	21,139.18
		18,032.26	Water	18,032.26
				94,928.05
Overlay Deficit:				
1935		123.66	Surplus Revenue	26,752.50
		<hr/>		<hr/>
		\$303,123.91		\$303,123.91
		<hr/>		<hr/>

DEBT ACCOUNT

Net Funded or Fixed Debt	\$ 244,650.00	
Shatswell School Loan		\$ 24,00.00
Burley School Loan		6,000.00
New High School Loan		96,000.00
New High School Equipment Loan		2,100.00
1938 Tax Title Loan		6,700.00
1939 Tax Title Loan		22,000.00
1935 Emergency Loan		5,000.00
1939 Municipal Relief Loan		14,850.00
Memorial Building Loan		4,000.00
Electric Light Loans		33,500.00
Water Loans		30,500.00
	<u>\$ 244,650.00</u>	<u>\$ 244,650.00</u>

TRUST FUNDS

Trust Funds, Cash & Securities	\$ 92,370.74	
Martha I. Savory Fund		\$ 321.45
Eunice Caldwell Cowles Fund		10,061.10
Richard T. Crane, Jr., Picnic Fund		29,767.53
John C. Kimball Fund		500.00
Mrs. William G. Brown Animal Fund		2,007.16
Marianna T. Jones Fund		726.89
Dow Memorial Boulder Fund		121.00
Cemetery Perpetual Care Funds		48,865.61
	<u>\$ 92,370.74</u>	<u>\$ 92,370.74</u>

TOWN OF IPSWICH

FORTY-SIXTH

ANNUAL REPORT

OF THE

WATER AND MUNICIPAL LIGHTING

COMMISSIONERS



FOR THE YEAR 1939

Chronicle Publishing Co., Printers

Ipswich, Mass.

Officers of the Water and Light Department

TREASURER AND COLLECTOR

JAMES D. REILLY

Town Hall Building

DEPARTMENT OFFICERS

Manager of Light & Water Dept.

Charles A. Mallard

Chief Operator Power Plant

Earl D. Hardy

Line Supt. Light Dept.

Gordon Player

Construction Supt., Water Dept.

Stephen Woodman

Office Hours of Light and Water Dept.: 9:00 A. M. to
5:00 P. M., except Saturdays; Saturday, 9:00 A. M. to 12:00

All bills payable to Town Treasurer

COMMISSIONERS

J. E. COLE, JR., Chairman

WALTER J. BROWN, Clerk

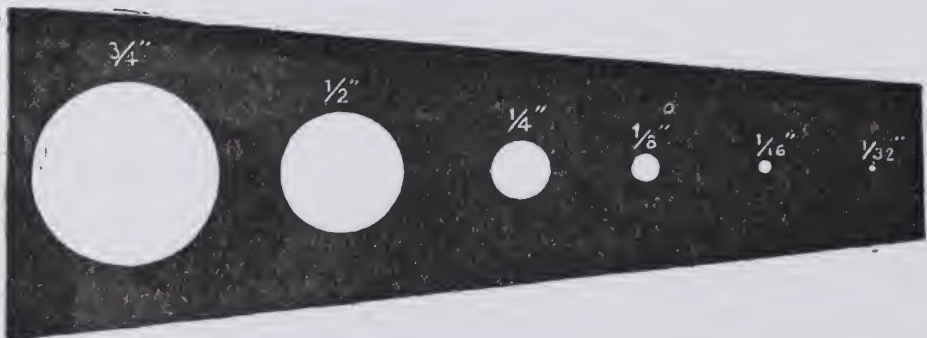
CHARLES A. MALLARD

CAUTION TO WATER TAKERS

Do not blame your meter—

If you have a leaky fixture, have it repaired. If not

	Gallons Per Day	Cost Per Day
1-2 in. stream consumes	10,800	\$3.40
1-4 in. stream consumes	8,640	2.60
1-8 in. stream consumes	3,240	1.10
1-16 in. stream consumes	1,080	.30
1-32 in. stream consumes	360	.11



The above will show you what a small leak will amount to if allowed to remain unchecked, under our pressure of 70 pounds at Ipswich, Mass.

FORTY-SIXTH ANNUAL REPORT OF THE WATER
AND ELECTRIC LIGHT COMMISSIONERS
FOR THE YEAR 1939

To the Citizens of Ipswich:

We respectfully submit the annual report for the year 1939
as follows:

WATER DEPARTMENT
CONSTRUCTION

Service Pipe

Paid out for material and labor	\$ 2,737.82
---------------------------------	-------------

Pipe Lines

Paid out for materials and labor	1,966.37
----------------------------------	----------

New Equipment

Truck and Air Compressor	1,963.26
Service truck	503.30

MAINTENANCE

Repairs Services

Paid out for materials and labor	3,507.03
----------------------------------	----------

Repairs Pipe Lines

Paid out for materials and labor	785.29
----------------------------------	--------

Buildings and Grounds

Paid out for materials and labor	2,249.68
----------------------------------	----------

Administration and Transportation

Paid out for materials and labor	4,287.23
----------------------------------	----------

Water Pumping

Paid out for electricity	2,515.80
--------------------------	----------

Note Payments

Notes paid by Treasurer	3,500.00
-------------------------	----------

Interest Payment

Interest paid on notes	1,082.50
------------------------	----------

	\$ 25,098.28
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WATER DEPARTMENT

James D. Reilly, Treasurer

1939

Dr.		Cr.	
To amounts received:		By paid:	
Meters	\$ 19,947.61	Orders	\$ 20,508.80
Little Neck	1,628.00	Notes	3,500.00
Miscellaneous	657.57	Interest	1,082.50
Construction	7.05	Refund	6.98
Refunds	67.70		
	<hr/>		<hr/>
	22,307.93		25,098.28
Water liens added			
to Taxes 1937	948.34		
Water liens added			
to Taxes 1938	671.06		
Water liens 1939	702.87		
Water liens added			
to Taxes 1939	163.70		
Water liens added			
to Tax Title	619.97		
	<hr/>		
	25,413.87		
Cash Bal. Jan. 1		Cash Bal. Dec. 30	
1939	3,268.30	1939	3,583.89
	<hr/>		<hr/>
	\$ 28,682.17		\$ 28,682.17

The Treasurer has the following bills for collection:

Meters	\$ 5,776.96	
Miscellaneous	622.76	
Construction	48.12	
Little Neck	1,832.97	
Water liens added to Taxes 1937	419.79	
Water liens added to Taxes 1938	1,226.15	
Water liens added to Taxes 1939	1,171.80	
Water liens added to Tax Title	1,686.93	
	<hr/>	12,785.48
Commitment December 30, 1939		5,323.05
		<hr/>
		\$ 18,108.53

BALANCE SHEET AS OF DECEMBER 30, 1939

EXHIBIT A

Assets:

Plant Investment

Engineering	\$ 7,314.71
Land Damages	8,044.12
Pumping Station	15,075.24
Pumps & Machinery	6,607.02
Storage Basin	27,693.59
Distribution Reservoir	17,827.56
Bull Brook Reservoir	50,476.43
Pipe Lines	195,377.27
Service Pipes	54,281.05
Storehouse	178.70
Department building	2,367.97
Miscellaneous	2,834.20
Transportation equipment and air compressor	2,466.56

 390,544.42

Less reserve for depreciation 145,645.05

 Total Plant Investment \$244,899.37

Cash	\$ 3,583.89
Accounts receivable	18,037.66
Inventory (Estimated)	4,000.00

 Total current assets 25,621.55

 Total assets \$270,520.92

Liabilities and Surplus:

Appropriations from Tax levy for note payments and construction	\$24,083.03
Notes payable	30,500.00
	<hr/>
Total Liabilities	54,583.03
Ipswich Water Dept. property account	205,316.34
Surplus Exhibit C	10,621.55
	<hr/>
Total Liabilities and Surplus	\$270,520.92

EXHIBIT B

Statement of Income and Expenses for Year Ending
December 30, 1939

Income:

Meter rates	\$ 22,229.68	
Fixture rates	1,692.00	
Miscellaneous	893.86	
	<hr/>	
	24,815.54	
Less abatements	139.84	
	<hr/>	
		\$ 24,675.70

Expenses:

Repairs services	3,507.03	
Repairs pipe lines	785.29	
Administration & transportation	4,212.55	
Maintenance station & grounds	2,249.68	
Interest paid	1,082.50	
	<hr/>	
		\$ 14,352.85
		<hr/>
Net profit for the year		\$ 10,322.85

EXHIBIT C

Statement of Operating Surplus for the Year Ending
December 30, 1939

Balance December 31, 1938	\$ 10,969.45
Add Net Profit for the year 1939 from Exhibit B	10,322.85
	<hr/>
	21,292.30

Deductions:

Notes paid	\$ 3,500.00	
Construction paid from operating cash	7,170.75	
	<hr/>	
		10,670.75

To Surplus Exhibit A	<hr/>	\$ 10,621.55
----------------------	-------	--------------

WATER DEPARTMENT LOANS

Sold to	Amount	Rate	Date of Issue	Matures
Cemetery Trust Fund	\$ 500.00	4%	Oct. 1, 1910	1940
Old Colony Trust Co.	16,000.00	4%	May 15, 1927	1940-47
1st & Ocean Nat. Bank of Newburyport	14,000.00	2½ %	April 15, 1938	1940-53
	<hr/>			
	\$ 30,500.00			

SUPERINTENDENT'S REPORT

Following is the report for the year ending December 30, 1939:

Main Pipes

The number of feet of mains laid to date and sizes are as follows:

14 inch	1,505
12 "	10,963
10 "	8,830
8 "	50,293
6 "	106,102
4 "	5,573
3 "	10,080
2 "	14,850
1 "	2,696
	<hr/>
	210,892 feet

A total of 39 miles and 4972 feet

Street Gates

Total now set	234
---------------	-----

Hydrants

Total now set	
On Town property	209
On private property	13
	<hr/>
Total	222

Service Pipes

There has been added 32 services during the year, making a total of 1756. There were 25 of the old services renewed. The services are divided as follows:

Services in regular use	1454
Summer services	302
	<hr/>
Total	1756
Service pipes on Town property	31,622 feet
Service pipes on private property	41,265 feet
	<hr/>
	72,887 feet

These services are either cast iron, lead, galvanized iron or copper and in sizes from $\frac{3}{4}$ -inch to 6-inch.

Extension of Water Mains During Year

Labor-In-Vain Road	698 feet 6 inch cast iron pipe
Linebrook Road	6,528 feet 6 inch cast iron pipe
Linebrook Road	10,563 feet 8 inch cast iron pipe
Mile Lane	4,304 feet 8 inch cast iron pipe
Masconomet Park	488 feet 6 inch cast iron pipe

Pumping Record for Year 1939

Number of hours pumps operated	2319 hours
Total number of gallons pumped	110,384,400 Gals.
Average amount of water used daily	302,423 Gals.
Largest number of gallons pumped in any month, was July	15,757,600 Gals.

ELECTRIC LIGHT DEPARTMENT STATISTICS

Summary of the K. W. H. output for the year 1939 and
comparison with previous years

	1934	1935	1936	1937	1938	1939
Number of domestic consumers	1,502	1,764	1,797	1,832	2,127	1,916
Number of commercial lighting	202	224	227	223	162	234
Number of commercial power	88	94	89	76	56	51
	1,792	2,082	2,113	2,131	2,345	2,201

Kilowatts sold:

Town of Rowley	32,379	39,304	232,400	351,000	377,700	410,800
Town Buildings	110,390	110,500	47,748	64,361	72,005	154,126
Water Dept. pumping	225,810	226,350	118,430	122,260	120,560	124,240
Street lighting	164,625	169,928	229,300	225,520	238,760	244,390
Station light and power	160,958	188,236	168,195	170,787	163,087	171,504
Commercial light	453,529	608,836	214,022	258,955	316,870	377,767
Commercial power	744,941	748,780	905,026	904,924	674,870	571,197
Domestic lighting	1,898,632	2,091,934	829,546	936,851	1,074,340	1,193,717
	290,273	311,244	2,744,667	3,034,658	3,038,192	3,247,741
Kilowatts unaccounted for	2,188,905	2,403,178	369,918	425,073	503,935	376,658
Kilowatt hours generated			3,144,585	3,459,731	3,542,127	3,624,399

ELECTRIC LIGHT DEPARTMENT

Balance Sheet as of December 30, 1939

EXHIBIT A

Assets		Liabilities and Surplus	
Fixed Assets:		Notes Payable	\$ 33,500.00
Plant Investment		Special Deposits	4,393.72
General Equipment		Interest Accrued	166.24
Current Assets:		Loans Repayment	203,500.00
Cash	\$ 18,918.55	Construction appropriation repaid	1,511.06
Special Deposits	4,393.72	Profit and Loss balance	168,264.17
Accounts receivable	21,198.66		
Materials and Supplies	6,431.09		
Depreciation	31,079.27		
	<hr/>		
	82,021.29		
	<hr/>		
	\$411,335.19		\$411,335.19

Plant Investment Account as of December 30, 1939

Land	\$ 684.00
Structures	56,917.20
Internal Combustion engines	123,031.53
Electric auxiliaries	18,970.55
Transformer station and Regulators	13,146.57
Pole, fixtures and overhead conductors	55,458.55
Underground conductors	8,940.94
Consumers meters and installation	17,537.66
Line transformers and installation	21,573.39
Street lighting equipment	9,557.79
	<hr/>
	\$325,818.18

ELECTRIC LIGHT DEPARTMENT

STATEMENT OF INCOME AND EXPENSES

Year Ending December 30, 1939

EXHIBIT B

Operating Income:

Metered sales to private consumers.....	\$ 79,213.67
Street lighting	6,200.00
Town buildings	1,851.24
Town of Rowley	9,051.80
Water Department (pumping)	2,515.80
	<hr/>
	\$ 98,832.51

Operating expenses:

Station labor	\$ 12,168.00
Engine fuel	13,155.51
Misc. station supplies & expenses	1,467.34

Maintenance of station structures	344.54	
Maintenance of engine equipment	271.24	
Maintenance of electric equipment	106.22	
Maintenance of outside lines	14,092.94	
Maintenance of street lights	1,972.60	
Commercial salaries & expenses	1,447.13	
New business expense	1,474.16	
Salaries of Commission & Manager	1,550.00	
General office supplies & expenses	1,139.92	
Insurance	677.01	
Transportation expense	520.54	
Depreciation	12,286.42	
	<hr/>	62,673.57
		<hr/>
Gross Income for the year		36,158.94
Interest paid on notes		929.47
		<hr/>
Net income transferred to profit & loss	\$	35,229.47

ELECTRIC LIGHT DEPARTMENT

EXHIBIT C PROFIT AND LOSS STATEMENT

		Cr.	
Dr.			
Notes paid	\$ 11,500.00	Credit balance Jan. 1, 1939	\$155,419.40
Paid to Town Treasurer in lieu of		Credit for year 1939 as Profit	
Taxes	11,000.00	(Exhibit B.)	35,229.47
Balance from Exhibit A as Profit			
in the Liability and Surplus			
account	168,264.17		
	<u>\$190,764.17</u>		<u>\$190,764.17</u>

ELECTRIC LIGHT STATEMENT

James D. Reilly, Treasurer

1939

Dr.		Cr.	
To amounts received:		By paid:	
Commercial Light	\$16,426.12	Orders	\$ 60,278.23
Domestic Light	43,668.81	Notes	11,500.00
Domestic Light—		Interest	1,020.00
Little Neck	2,676.36	Refunds	178.24
Town Buildings	1,645.97	Transferred to	
Power	16,734.81	Maturing Debt by	
Water Pumping	2,515.80	vote of Town	11,000.00
Miscellaneous	1,986.00		<hr/>
Town of Rowley	9,019.45		83,976.47
	<hr/>		
	94,673.32	Transferred to De-	
Street Lighting		preciation Fund	12,286.42
Appropriation	6,200.00		
	<hr/>	Bal. Dec. 30, 1939	18,918.55
	100,873.32		
Balance January 1,			
1939	14,308.12		
	<hr/>		<hr/>
	\$115,181.44		\$115,181.44

The Treasurer has the following bills for collection:

Domestic Light	10,101.84	
Town Buildings	90.90	
Commercial Light	1,344.89	
Power	830.04	
Miscellaneous	341.46	
Little Neck	121.10	
	<hr/>	
		\$ 12,830.23
Commitment December 30, 1939		8,666.99
		<hr/>
		\$ 21,497.22

DEPRECIATION FUND

Amount of Fund January 1, 1939	\$ 18,792.85
Transferred from Operating cash account	12,286.42
	<hr/>
Amount of Fund December 30, 1939	\$ 31,079.27

SPECIAL ACCOUNT

Electric Light Meter Deposit Fund

Amount deposited in Ipswich Savings Bank, January 1, 1939	\$ 4,307.03
Meter Receipts	377.00
Income	106.63
	<hr/>
	4,790.66
Refunds	396.94
	<hr/>
Amount deposited in Ipswich Savings Bank, December 30, 1939	\$ 4,393.72

ELECTRIC LIGHT DEPARTMENT LOANS

Sold to	Amount	Rate	Date of Issue	No. Notes	Matures
Inst. Savings, Newburyport	\$ 3,500.00	4%	July 15, 1930	1	1940
Inst. Savings, Newburyport	10,000.00	3½ %	June 15, 1934	5	1940-44
First National Bank, Boston	20,000.00	1½ %	March 15, 1936	4	1940-43

Total Outstanding \$ 33,500.00

Year	Total K.W.H. output	K.W.H. used for Street lights	Town paid for Street lights	Cost per K.W.H. to average Domestic consumer
1924	584568	97445	\$10,834.00	.12 c
1925	662012	103855	11,014.00	.12 c
1926	716949	115760	11,172.00	.11 c
1927	833290	115265	10,990.00	.10 c
1928	949064	156623	11,096.00	.09 c
1929	1093897	231550	9,700.00	.09 c
1930	1417658	239820	12,100.00	.07½ c
1931	1634098	219140	10,000.00	.07½ c
1932	1593265	222650	10,340.00	.07½ c
1933	1718691	227300	10,000.00	.05½ c
1934	1898632	225810	10,000.00	.05½ c
1935	2091934	226350	8,700.00	.05½ c
1936	2744667	232400	8,000.00	.05½ c
1937	3034658	225520	7,300.00	.04 c
1938	3038192	238760	6,000.00	.04 c
1939	3247741	244390	6,200.00	.04 c
1940		245000 E	5,600.00	.

E This is the estimated amount of KWH. to be used for
Street lighting during 1940.

Returned to Town to Reduce Taxes	Outstand- ing Debt	Total cost of Plant	Value of Plant after Depreciation
\$	\$45,000.00	\$125,276.38	\$107,695.59
	39,150.00	133,349.10	112,010.31
	33,300.00	140,657.19	113,984.44
	67,450.00	195,197.57	175,581.82
	58,600.00	203,922.10	179,591.43
	50,750.00	215,639.52	192,304.29
	78,900.00	277,451.34	269,998.22
	78,550.00	282,868.58	269,805.93
	66,700.00	297,997.87	278,859.17
3,000.00	54,850.00	301,529.83	272,980.19
	68,000.00	301,208.27	266,375.84
	55,500.00	316,605.60	273,250.96
	38,000.00	332,321.40	278,620.63
8,800.00	56,500.00	404,881.65	340,363.28
10,000.00	45,000.00	409,547.26	332,882.44
11,000.00	33,500.00	418,265.14	329,313.90
11,000.00**	23,000.00		

Note:

** To be paid in 1940.

ELECTRIC LIGHT DEPARTMENT

A chart on the preceding page has been compiled to show a comparison of the principal facts regarding the operation of the Electric light department over a period of fifteen years from 1924 to 1939.

As shown there was a 550% INCREASE in the K. W. Hours sold.

The cost per KWH. to the average domestic consumer DECREASED 66%.

The K. W. Hours used for lighting the Streets INCREASED 250% but the cost to the Taxpayer DECREASED 49%. In other words the Department is supplying $2\frac{1}{2}$ times as much lighting for the Streets for about $\frac{1}{2}$ the cost.

For the four year period 1937 to 1940 inclusive the Department will have returned to the Town to decrease the Tax Levy the sum of \$40,800.00.

At the end of 1939 the outstanding debt was at the lowest point in the period and in 1944 the Department will be free of debt.

During the same fifteen year period the net value of the Plant has INCREASED over 300%.

It is expected that the rates will be lowered in the near future as it is our purpose to continue to operate the Department so that we may render proper service at the lowest possible cost to all consumers.

WATER DEPARTMENT

The extension of the water mains on Linebrook road has proceeded under the direction of the W. P. A. authorities. At the end of the year the extension had reached the Newburyport Turnpike and enabled those people from the Turnpike back to a point just above Kimball avenue to have the facilities of the

water supply both for domestic uses and for fire hydrant purposes. This was especially valuable at the time for the reason that we had been through a very long drought and most of the wells in that area were dry.

As noted from all reports in the records and newspapers last summer we had the least rainfall in this section of the State for the last fifteen years and yet at no time was the Town of Ipswich concerned about a water shortage. For this we believe all should be thankful.

JAMES E. COLE, JR., Chairman.

WALTER J. BROWN, Clerk.

CHARLES A. MALLARD, Manager.

Water and Electric Light Commission.

TOWN OF IPSWICH

Annual Report
OF THE
SCHOOL COMMITTEE



FOR THE YEAR
1939

STANLEY A. HULL PRINTING CO.

IPSWICH SCHOOL REPORT

SCHOOL COMMITTEE

Term Expires

BESSIE F. DAWSON	1940
WILLIAM F. HAYES	1940
HERMAN KYES	1940
(Appointed to fill the vacancy created by the death of Frank W. Kyes)	
EARL EWING	1941
DR. FREDERICK WILDER	1942
PAUL RAUPACH	1942

WILLIAM F. HAYES	Chairman
FRANK L. COLLINS, M.D.	School Physician
MURIEL E. RILEY, R.N.	School Nurse
GEORGE W. TOZER	Attendance Officer

SUB-COMMITTEES OF SCHOOL COMMITTEE

Playground	Dr. Wilder
Athletics	Mr. Ewing and Mr. Raupach
Finance	Miss Dawson and Mr. Ewing
Teachers and Textbooks	Miss Dawson and Mr. Kyes
Supplies	Miss Dawson and Mr. Kyes
Buildings and Grounds	Dr. Wilder and Mr. Raupach
Transportation	Mr. Raupach and Dr. Wilder
Insurance	Mr. Ewing and Mr. Kyes

The Chairman of the School Committee is ex-officio
a member of all sub-committees.

HARRY S. MERSON

Superintendent and Purchasing Agent

GEORGE W. TOZER Clerk

OFFICE Manning School Building

OFFICE HOURS School Days from 3.30 to 5.00

IN MEMORIAM

DR. FRANK W. KYES

School Committeeman 1932 - 1939

Died March 6, 1939

He was a man who looked beyond the exigencies of the moment to principles inherent in larger issues; and he exerted his influence and his best talents to promote the welfare of the schools of Ipswich. By his death the School Board, on which he served without ostentation over a period of years, has lost a valuable member.

REPORT OF THE SCHOOL COMMITTEE

To the Citizens of Ipswich :

Your School Committee has the honor of submitting the following, its Annual Report.

While your School Committee is charged with the education of all children within the boundaries of the Town, it is, by everybody, now recognized that the daily routine, continuity and co-ordination of studies is directly under the administration of the Superintendent of Schools. The Superintendent will submit to you a report of the academic pursuits of the schools. Therefore the School Committee will confine itself to a brief resume of the financial and material aspects of the school system.

The School Committee, during the past year, has effected some changes in the personnel of the teaching staff. Most notable of the changes was that of Superintendent occasioned by the resignation of Mr. Love, our former Superintendent, and the appointment of Mr. Harry Merson, a life long resident of Ipswich and formerly of the English Department in the Ipswich High School, as Superintendent of Schools. Your Committee felt that Mr. Merson's continued residence in Ipswich and past teaching experience in our local schools, coupled with his extra curricula studies at Harvard University well fitted him to cope with such school problems as might be peculiar to Ipswich. The confidence of the School Committee in Mr. Merson's ability to administer the School System of Ipswich is, according to all reports to the various members of your Committee, well merited.

We were obliged during the past year to diminish the teaching staff by one. In 1938 a teacher was shifted from the so-called "Grade Schools" to the High School. This action is the result of the decrease in the number of pupils in the lower grades and the heavy load in the High School. This is a situation that may completely change the complexion of our School System in the next few years. During approximately the last ten years the number of pupils entering the first grade has been diminishing, while, during the same period, the number of pupils attending the Ipswich High School has been increasing. This causes the number of pupils in the High School to be out of proportion with that of the Grade Schools.

The School Department contracts on transportation expired during the year and it was necessary to request new bids from those wishing to transport pupils. The sub-committee of the School Committee made a thorough study of this problem, and by making a revision of the routes and a careful analysis of the problem, the Committee was able to make a substantial saving to the taxpayers. The money saved on transportation and the diminution of the teaching staff was used after a consultation with the Town Finance Committee in making very necessary repairs on the school property.

The school buildings are in a real need of major repairs. These repairs should be made at the present, otherwise the expense at some future date will be great. During the Depression the School Committee has made only emergency repairs and the general upkeep was rather neglected. This was done to keep expenditures as low as possible. However a further postponement of these repairs may result in the obligation to make large replacements at a future date. In this connection, we wish to report that the local co-ordinator of the W. P. A. has been most helpful with assistance and we have his

assurance that he will continue to obtain such projects from Federal Authorities as their rules will permit. We are very grateful for this assistance. This co-operation should be appreciated by the taxpayers as it relieves them from the cost of these necessities. We are also appreciative of the assistance which has been given by the Town Welfare Department as a great deal of labor has been furnished by this Department, in the upkeep and maintenance of the School Property.

The Committee is at the present time making arrangements to place all school insurance upon a schedule. We hope to notify the voters at Town Meeting that this has been done. By scheduling our insurance, we are able to secure a lower rate on school property, particularly on the contents of the various schools. Heretofore no exhaustive study has been made of the insurance in the schools. We have found, however, in certain instances we were over-insured and in others under-insured. A report by competent insurance engineers has caused us to rearrange our insurance and properly distribute it.

Another feature of our insurance program will be that in the future our insurance costs should be practically the same each year instead of fluctuating as it has in the past.

The financial responsibility of the School Committee in handling the largest single department budget in the town is a duty of which we are fully conscious. However, we feel that this budget is none too large. The American people from the earliest days of history willingly submitted themselves to a vast and costly educational program and then went further and passed laws forcing children between certain ages to take advantage by compulsion of the schools made public. Our present State Laws compel us to teach certain subjects in our schools. In order to fulfill the obligations imposed upon the Town and carry out the mandate of State Laws, we

have attempted to arrange our educational policy to the same standards set by other schools and at the same time curtail our costs wherever possible. However, the committee wishes to call attention to the voters that a further curtailment at this time in the expense of education may seriously impair the standard of the Ipswich Schools.

Respectfully submitted,

IPSWICH SCHOOL COMMITTEE,

William F. Hayes, Chairman.

. . . ————— . . .



Years 1930-1939 inclusive.

	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939
General Expense	\$ 5,301.62	\$ 4,961.99	\$ 5,068.20	\$ 5,059.03	\$ 4,951.03	\$ 6,035.10	\$ 5,815.19	\$ 6,905.62	\$ 5,242.99	\$ 5,155.00
Teachers Salaries	69,174.55	69,907.84	70,486.13	68,915.03	68,022.54	66,782.28	65,540.27	67,960.18	68,635.44	67,399.00
Americanization										
Classes	0	274.00	252.00	238.00	232.00	236.00	296.00	264.30	190.20	342.7
Text Bks. & Sup.	7,992.05	8,137.76	4,134.91	3,391.88	3,919.65	4,661.41	5,895.90	4,054.04	3,317.42	3,716.73
Libraries							79.79	263.00	96.97	
Tuition	1,562.20	1,501.61	1,518.46	978.72	1,054.42	1,419.47	809.21	384.80	831.86	516.83
Transportation	6,116.50	7,689.31	9,527.34	9,192.00	9,007.11	8,966.33	8,166.01	7,874.50	8,075.10	7,587.11
Janitor Service	4,296.40	4,465.99	4,510.60	4,452.19	4,522.60	4,491.00	4,738.85	6,778.40	6,796.00	6,796.00
Fuel and Light	3,146.66	3,777.41	1,584.94	2,987.49	3,105.57	4,597.91	5,260.94	4,885.61	5,460.20	5,644.7
Bldgs. and Grounds	4,103.67	4,471.09	1,764.98	4,048.22	4,772.67	1,901.62	3,467.94	4,809.50	3,048.12	3,065.74
Furniture and Fur.	597.77	202.03	75.95	76.00	192.15	92.20	1,728.91	644.84	626.35	626.35
Suppt of Truants				76.00		96.91	194.28	368.29	375.14	163.14
Diplomas and Grad.	162.25	117.45	119.45	112.94	114.97	120.50	143.17	155.41	71.56	121.08
Insurance	1,721.04	1,954.87	795.50	888.05	986.03	1,100.02	1,646.59	1,993.13	279.70	1,697.14
Athletics	693.55	714.67	556.99	533.14	188.91					
Fire Alarm					983.81					
Health										
Total Expend.	\$104,928.26	\$108,176.02	\$100,315.45	\$100,899.14	\$102,084.12	\$100,500.45	\$103,882.65	\$107,958.50	1,696.34	1,622.65
Receipts:									\$104,362.53	\$104,455.93
Mass. Inc. Tax	9,580.00	9,410.00	9,570.00	16,695.00	17,858.30	14,920.00	14,663.20	14,720.00	14,950.00	12,500.00
Mass. Income Tax				11,605.00						
Rebate										
Tuition-Hamilton								112.50	4,633.00	4,046.00
Tuition - Rowley	4,411.50	3,719.00	3,755.00	4,236.47	2,163.25	3,837.75	3,298.00	3,383.00	284.25	137.05
Mass. Voca. Edu.	598.79	920.71	629.57	652.85	736.89	306.92	491.88	423.50	1,500.00	1,250.00
Fees								1,500.00	500.00	250.00
Manning								500.00		
Manual Training								141.77	85.91	
Burley Insurance										
Salem Music										
Women's Club										
Miscellaneous	0	127.56	134.00			965.97	5.75			
Refund										
Mass. Amer. Classes								36.10	2.00	
Boiler Sale						90.00	128.00	99.00	159.00	
Tuition-State										
Wards										
Total Receipts	\$14,590.29	\$14,177.27	\$14,088.57	\$33,310.32	\$20,868.44	\$20,120.64	\$20,787.28	\$22,315.35	\$22,114.16	\$18,575.58
Unexpended Bal.								108.23	14.72	
Net Cost	\$90,337.97	\$93,998.75	\$86,206.88	\$67,588.82	\$81,215.68	\$80,379.81	\$83,095.37	\$22,207.12	\$22,128.88	\$85,880.38
Number of Pupils								\$35,751.38	\$82,265.09	
Enrolled	1,510	1,504	1,507.	1,425	1,409	1,400	1,326	1,267.00	* 1,240.00	1,237.00
Net Cost per										
Pupil enrolled	59.82	62.50	57.27	47.43	57.64	57.41	62.66	67.68	66.34	69.42

Enrollment as of Oct. 1, 1939.

IPSWICH GROSS AND NET COST

1930 - 1939

Year	Total Cost	Pupils Enrolled	Gross Cost Per Pupil	Net Cost	Net Cost Per Pupil	Pupil Cost * for State
1925	\$ 94,102.47	1501	\$62.69	\$81,564.90	\$54.34	\$134.88
1926	96,490.24	1521	63.44	83,239.40	54.73	110.40
1927	97,073.93	1570	61.83	83,851.90	53.41	114.26
1928	93,335.29	1544	60.45	79,615.79	51.56	114.05
1929	97,777.94	1516	64.49	83,534.80	55.10	112.03
1930	104,928.26	1510	69.48	87,735.36	58.10	117.44
1931	108,176.02	1504	71.92	94,289.89	62.50	117.37
1932	100,395.45	1507	66.62	86,306.88	57.27	112.44
1933	100,899.14	1425	70.81	67,588.82	47.43	97.86
1934	102,084.12	1409	72.45	81,215.68	57.64	92.51
1935	100,500.45	1400	71.99	80,379.81	57.41	93.74
1936	103,882.65	1326	78.34	83,095.37	62.66	96.41
1937	107,958.50	1267	85.21	85,751.38	67.68	108.41
1938	104,362.53	1248*	83.62	82,265.09	65.91	104.68
1939	104,455.96	1237	84.44	85,880.38	69.42	107.62

The State report of 1939 gives comparative statistics for 351 cities and towns in the Commonwealth. Of these, 122 are communities with a population of 5,000 or more. In the listing, Ipswich is credited with \$5,709 worth of valuation for each pupil in the Public Schools in 1939. In this respect the town ranked 222nd among the 351 communities.

In expenditure for school support per \$1,000 of valuation, Ipswich ranked 108th. In per capita expenditure of **local taxes** for support of schools, Ipswich ranked 227th. In **total per capita expenditure** Ipswich ranked 270th.

SUPERINTENDENT'S REPORT

To the School Committee of the
Town of Ipswich :

In the five months that have elapsed since I assumed the office of Superintendent of Schools in Ipswich I have had time to do little more than carry on the ordinary administrative work of the office; familiarize myself with the classroom objectives of the various teachers; survey our educational equipment; and on the basis of this information, formulate plans in long range, some measures of which could be inaugurated with the acceptance of our 1940 budget. The co-operation which I have received from teachers, principals, and members of the School Committee has been a source of real inspiration to me.

We have learned as classroom teachers that participation in activities brings growth and interest to pupils. We are convinced that the same principle applies to teachers. When the teachers participate in the formulation of plans and in curriculum making; when they have freedom to offer up their own ideas; when they understand the problems to be met and subscribe to the method of meeting them — then, we feel, the administration will be doing its part to create an atmosphere which will lend itself to maximum teacher and pupil development.

In this spirit we have held a dozen or more sectional meetings to discuss a variety of problems which we face in our educational scheme today. Out of these meetings have come many suggestions and tentative plans. We cannot report that we have settled a great many

educational issues. For that, however, we are not sorry, for we have learned that settled issues are dead issues. Nevertheless, we have managed to open up certain questions on which we shall keep our minds focused during the year and to which we hope collectively to offer some constructive solutions.

COURSES OF STUDY

One of our major difficulties is that of establishing a certain uniformity in the work presented in the various primary and elementary grades in our schools. In meeting the difficulty we are challenged with the problem of developing a course of studies, flexible enough to allow for enormous individual differences in both pupils and teachers and yet specific in its statement of general objectives and in its definition of minimum essentials to be acquired. The solution of the problem is of necessity a co-operative enterprise. It cannot be arbitrarily superimposed on a school system. It must have its roots in the traditions of the community in which it grows, and its limitations are those of the personnel of the school system and of the educational equipment in the community.

READING PROGRAM

Academically our most important single innovation during the past four months has been the introduction of a graded, basal reading system in all the first three grades of our schools. This innovation is by way of attacking our most comprehensive task — that of teaching reading. This task, especially in the primary grades, is a highly technical one, the intricacies of which we have no space to discuss here. Suffice to say that we must do more than teach merely the mechanical ability to make sounds at the sight of the printed word. We must first create a desire for knowledge, a curiosity about lands

that lie beyond distant intellectual horizons. Having accomplished this end, we must teach, among other things, how to use books to satisfy this curiosity.

Obviously our effort should be directed toward providing in all our schools visual and auditory stimuli to assist in this motivation, and to supplying a sufficient quantity of texts and reference books to which the child can be directed in his learning. In this process we must avoid the danger of forcing the child into learning situations for which he is not psychologically or physically prepared, and thus build up in him a sense of inferiority that comes with failure. To avoid this danger we must be supplied with objective testing devices which will assist us in ascertaining the stage of development to which each child has arrived. When our analysis has been made and checked with the teacher's estimate, there must be provided many books — not one or two — scientifically graded to the level of each child's progress.

That in essence is our "reading system." Of itself, it is no panacea; but applied as it will be by a group of excellent primary teachers of long experience, it should return to us substantial educational dividends. It is, however, but a beginning; it must ultimately be extended into the upper grades.

Besides adding this reading equipment, we have worked out together tentative minimum essentials in language in all the elementary schools. On the basis of our common exploratory experience with them we hope later to standardize and revise them according to our needs.

A similar list of minimum essentials, based upon researches that have been tested in classrooms, is being formulated in number work.

Another group of teachers has examined our program of social studies throughout the grades. In this

field we have discovered a considerable duplication of materials and of point of view in successive grades. We have set as one of our objectives the elimination of this repetition so that the materials presented in each year, while they are related with those of the previous year, will have for the pupil the freshness and vitality that comes of seeing old materials as if for the first time. One of the criteria by which we shall choose our new material in this field will be the extent to which it can be correlated and integrated with our reading program.

In preparing this program, we have been required to canvass our textbook and library deficiencies in all our schools, tabulating in the order of their importance fields in which we could find opportunities for improvement. With this information we have worked out a program, some measures of which have been discussed before the School Committee, whereby we may, within what would appear to be the limits of our budget, gradually replace our out-moded material and introduce new equipment where it is now lacking.

However far we are allowed to progress in this matter, our work has already had one salutary effect. It has given each of us who has participated the opportunity to discover what precisely are the objectives in schools other than those in which we teach. Only when each of us has this understanding can we hope to promote a school program graded in difficulty and in maturity to the capability of the child. To gain this end our best efforts shall be directed during the ensuing year.

TESTING PROGRAM

Of our success in these matters we shall report in more detail later; for we expect, during the third quarter, to institute a rather comprehensive testing program in the second through the ninth grades. The program

will be divided into two parts. A general ability test that has been standardized against the achievements of 50,000 children in all parts of the country will be first administered to each child in our schools. This test will be followed by a similarly standardized achievement test in all the academic fields. The composite result of these tests will provide us with an objective means of evaluating our curriculum and our teaching techniques.

Of even greater value to us — especially if the tests are administered annually — is the objective data which they supply concerning the progress of each child. This data, together with the information derived from physical check-ups, the audiometer and visual tests, and the subjective ratings of the classroom teachers, will give us a very complete picture of the child's abilities and of the physical and emotional handicaps which might prevent him from developing his talents. The composite picture will be valuable, not only to the classroom teacher but also to the supervising elementary principals in their work of providing "opportunity instruction" for retarded children.

Some years ago information derived from such a program would have been superfluous to the teacher. Classes in the elementary school were so large that education necessarily consisted of dishing out doses of subject matter which could be consumed by the average pupil. With notable exceptions the dull became discouraged; the brilliant, bored; and those who suffered from emotional or physical handicaps (and who doesn't?) worked out their own compensations or fell by the wayside. If the teacher had time to minister to the needs of any one of 45 or more clamoring individuals that made up a class, it was miraculous.

Today our classes in the elementary schools average about 30 pupils. Because of this condition teachers can

base their instruction on the civilized premise that their task is to teach not merely subject matter, but human beings. To assist in this task, supervisory officers are present in each of the schools. They see the child as he enters school; watch him grow from one year to another; interpret to the classroom teacher and to the parents of a child the adjustments he has made and the difficulties he is likely to encounter; create educative activities for the retarded and advanced pupils; mold a school with a single philosophy out of a group of separate classrooms; and attempt to insure for each child a program for his continuous growth over a period of years.

THE HIGH SCHOOL

In order to evaluate fairly the policy of the High School during recent years, it is necessary to make passing mention of at least one social condition that has influenced it. The 1930 Census indicated that 41% of all employable youth in the nation have failed to find employment. This fact has been emphasized through recent surveys in many parts of the country. What is true of the youth of the country at large, has been doubtless true of the youth in Ipswich. Their failure to find productive outlets for their energies, has tended to breed in them disillusionment and a sense of inferiority.

To find some constructive remedy for this condition is the manifest duty of every one of our social agencies, of which there is a notable dearth in Ipswich. Much of the responsibility, however, has naturally developed upon the high school; for into it have gravitated large numbers of these young people, a few because of legal compulsion, but most of them because of a sincere desire to prepare themselves for jobs which they would otherwise be denied. Thus over a period of years when the total school enrollment dropped 30%, the enrollment of the high school doubled.

To meet this new challenge the high school has expanded its offerings and liberalized its curriculum. It still insists upon proficiency in certain subjects. It places a high premium upon the pupil's ability to make social adjustments and to accept social responsibilities. It attempts to instil standards of taste and conduct and criteria of good workmanship. It expects each student, as he approaches graduation, more and more to take individual responsibility for the decisions that come with maturity. With these broad objectives the activities of the high school, academic and otherwise, have for some time been organized; and to the school administration, the value of any course — of any recreational activity — is proportionate to the influence it exerts toward these ends.

The school frankly makes no invidious distinctions between the activities which it offers. Each is carefully designed to develop in the youth his latent abilities and interests. In fairness to the student, the school does advise anyone even contemplating attending an institution beyond the high school level to take the College Course. In this respect the school merely repeats the demands of the colleges. Furthermore, the high school, justifiably proud of its record of maintaining over a number of years its Class "A" rating and the privilege of certifying its pupils without examination to any college in the country, demands that each pupil maintain a "B" average if he is to have any guarantee of admission into college. Experience has shown that without such a record the student has little chance of academic success.

To say this, however, is not in the smallest measure to detract from the value of the Commercial, Domestic Arts, and Manual Arts courses, in which more than 75% of the students are enrolled. Though the objectives in this work are necessarily different from those of the college course, the standard of achievement required of the

honor pupils is just as rigid. In many respects the students in these courses are our greatest responsibility; for in treating of their instruction we must assume, as the pupils themselves have assumed, that their formal education will end with their graduation from high school. In organizing their courses, therefore, the school has concerned itself to combine a modicum of practical training with as broad an academic course as it can afford. An attempt has been made to correlate these two phases of the program. In all classes and in every extra-curricular activity much emphasis has been placed on providing the students with directed, educative, experiences through which they may learn to become intelligent contributors to our community life.

It must be admitted, however, that the school's efforts to provide such a program have been limited by the high proportion of pupils to the number of teachers. Until this situation is corrected, the school will be unable to make the most of the opportunities afforded by its physical equipment.

. . . ————— . . .

Though we have emphasized the academic aspects of school policy in this report, we cannot let the opportunity pass to mention the efforts that our teachers are exerting to provide opportunities for training in the use of leisure time. In this respect the club activities which are carried on throughout our schools are commendable. In studying the reports of the principals we note that these activities are organized around no less than fifteen different fields of interest. Though much of this work is motivated in classrooms, it is carried over into after school hours.

We must heartily approve, also, the efforts which are being made in all schools to give the children opportunity to organize and direct dramatic and social assem-

blies. Periodically during the year various groups of students are held responsible for a program to be presented before the whole school during a period set aside for this work. In the Shatswell and Burley Schools the success of this work is somewhat hampered by the lack of an assembly room sufficiently large to allow all the pupils to gather at one time without creating an uncomfortable, if not a dangerous, condition. We hope that a project can be worked out during the ensuing year to remove a partition between two classrooms in one of these schools, install a sliding door, and thereby create an assembly room without destroying the value of the space as classrooms. Though this would not be an expensive job, it would enormously increase the value of the building as a school plant.

THE HEALTH PROGRAM

In many respects the School Department has a commendable health program providing, as it does, for a full time nurse and doctor. There is also a well conducted Dental Clinic which incurs no expense whatsoever to the School Department. The efforts of these offices to build up the health of the school population have been supplemented by two state services - the Tuberculosis Clinic, and the Audiometer Service . The S. P. C. C. has made available an eye clinic from which school children will benefit. The Nursery School, operating under W. P. A. appropriation, has done much to improve the diet of some undernourished children. The Ipswich Teachers' Club has made its annual contribution by providing glasses for needy children with deficient eyesight.

In addition to these preventive measures, hygiene is taught in all the elementary schools. We note with approval, too, that the supervised playground activities in the schools have been correlated in some measure with

the classroom work. In the seventh and eighth grades this winter, basketball teams for boys have been organized by the two men teachers. They meet five periods a week after school hours in the Treadwell Auditorium.

The High School continues to offer a very complete athletic program for boys under the direction of three of the men teachers. This fall and winter four women teachers of the High School have directed basketball teams for girls.

Thus throughout the school year, when weather conditions permit, our playing fields are constantly used for recreational activities. During the winter, there is hardly an hour in the day from twelve noon until nine P.M. when the High School Auditorium is not in use for organized recreation.

Necessarily the athletic program in the upper grades is designed for the intensive training of the few, many of whom least need physical training. At no time during the school year would more than 25 per cent of the school be active participants in athletics. Because of the limitations in personnel the school's provision for physical development of the remaining 75 per cent of the pupils has been superficial. No attempt has been made to diagnose the physical and postural defects, to find some explanation of their school failures and social maladjustments in their physical handicaps, and on the basis of this information to organize programs of remedial physical instruction.

ALLIED SERVICES

At the present time there are three educational extension services available in our school buildings. They are the Nursery School, the W. P. A. Art Project, and the Americanization Classes. The only contribution of the School Department to the Nursery School and the Art

Project is that of providing a room in which the projects may be carried on. The remainder of the necessary funds comes from the W. P. A. appropriations. We who work in education wish to commend these projects to your attention for the excellent work they are accomplishing. The Nursery School, in providing pre-school training for about twenty children; the Art Project, for providing competently directed education in the visual arts for anyone, old or young, who wishes to take advantage of the opportunity.

The third of our educational extension agencies, the Americanization Classes, is directly financed by the School Department. The Classes in this work meet three nights a week in the Manning School. This year their enrollment has increased to eighty-eight. That seventeen of last year's class have been admitted to citizenship is a testimonial to the success of this work.

. . . — . . .

A school system like ours includes a wide range of activities within the scope of its educational endeavors. In the space allotted to this report, we have found it possible to treat of but a few of them at all adequately, and of some not at all. Our concern has been to describe some of the things we have acquired and to define what we conceive should be the lines of their development. With the support which the people of Ipswich have traditionally accorded to their public schools and with the continued assistance of an exceedingly active and interested school committee, we who work in the schools are confident that we shall progress in our difficult task of preparing the youth of Ipswich to live in a democratic community.

Respectfully submitted,

HARRY S. MERSON,
Superintendent.

ENROLLMENT OF PUPILS IN THE DIFFERENT GRADES

FROM 1925 to 1939

Grade	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939
I.	172	201	175	171	154	124	123	75	111	115	95	105	78	79
II.	182	159	163	156	163	164	122	109	87	100	106	60	89	84
III.	149	179	172	166	127	145	161	129	112	88	100	105	90	94
IV.	195	155	168	145	168	144	149	178	150	121	100	112	94	91
V.	141	173	145	146	150	169	157	164	162	149	126	97	120	101
VI.	166	163	180	142	158	157	154	160	163	139	167	127	90	116
VII.	127	139	133	153	129	154	134	142	131	222	162	157	144	115
VIII.	104	93	119	104	137	102	137	121	157	703	118	126	119	121
IX.	108	117	95	130	104	128	112	122	105	124	112	138	144	136
X.	69	76	81	79	102	86	109	90	101	116	101	100	116	124
XI.	60	65	60	71	60	82	75	80	73	59	74	74	80	89
XII.	46	47	50	48	56	43	64	45	54	54	61	56	68	74
P. G.	2	3	3	5	2	6	10	10	3	10	4	10	8	13
Totals	1521	1570	1544	1516	1510	1504	1507	1425	1409	1400	1326	1267	1240	1237
Annual Inc.	20	49	*26	*28	*6	*6	2	*82	*16	*9	*74	*59	*27	*3

Decrease

Americanization Classes: 1932-33, 43; 1933-34, 51; 1934-35, 42; 1935-36, 68; 1936-37, 39; 1937-38, 88; 1938-39, 88.

MEMBERSHIP BY AGE AND GRADE
AGE

Grade	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	Totals
I																79
II	4	58	15	2	3	1										84
III		14	48	18		7	1									94
IV			8	51	27											91
V				5	48	29	4	4			1					101
VI					10	56	22	9	4	5	2					116
VII						16	49	35	9							115
VIII						1	18	36	23	30	7					121
IX						1	32	32	22	26	8					136
X								3	27	48	32	20	5	1		124
XI									3	37	38	29	13	2	2	89
XII										3	30	30	18	7	1	74
P.G.											1	22	38	11	2	13
Total	4	72	71	76	88	111	126	119	88	149	119	101	82	25	6	1237

Cost of Schools for 1939.

In 1939 Ipswich spent a gross total of \$104,455.96 for the support of its public schools. The net cost to the town was \$85,924.42.

For each of the dollars spent for the support of schools in Ipswich in 1939 the town received a return of 17.77 cents:- from the state as reimbursement, 12.47 cents; from Rowley for tuition, 3.87 cents; and from the Feoffees of Little Neck and the Trustees of The Manning Fund, 1.43 cents.

Each dollar expended by the School Department in 1939 was apportioned among the various activities under its jurisdiction as follows:

General Control (salaries of Superintendent, Clerk, Attendance Officer and expenses of School Committee.	4.93 cents
Promotion of Health (salaries of Nurse and Doctor and expenses of the unit)	1.55 cents
Textbooks and Supplies	3.56 cents
Salaries of teachers, principals and Supervisors	64.53 cents
Maintenance of School Plant (salaries of janitors; fuel, power and water; general maintenance; outlays for replacement of equipment; Insurance	17.07 cents
Transportation of Pupils	7.27 cents
Miscellaneous Expenditures (Americanization Classes, tuition to Industrial schools, support of truants, Diplomas and Graduation	1.09 cents
Total	100.00 cents

GENERAL ANNOUNCEMENTS

Meetings of the Committee:

Regular meetings of the School Committee are held on the 3rd Thursday of each month at the Manning School at 8:00 P. M.

Entrance Age:

No child shall be admitted to school in September unless he has reached the age of six on or before the first of January following the opening of school.

Birth Certificates:

A birth certificate is required for entrance to the first grade.

Vaccination:

No child shall be allowed to enter the first grade without a certificate of successful vaccination. Quotation from State Law, Chapter 76, Section 15: "An unvaccinated child shall not be admitted to a public school except upon presentation of a certificate like the physician's certificate required by Section 182, of Chapter 3."

Employment Certificates:

No child may be employed in any mercantile occupation until he has reached the age of sixteen years. All minors between the ages of sixteen and twenty-one must procure an Employment Certificate before accepting a job in a mercantile occupation.

The employment certificates are issued every week day at the office of the Superintendent of Schools.

A STATEMENT RELATIVE TO NO-SCHOOL SIGNALS

4 blasts of the fire whistle with the street lights on for 5 minutes at 7:30 means—

NO SCHOOL — ALL SCHOOLS — ALL DAY

(with radio announcement from Station WESX
if possible)

4 blasts of the fire whistle with the street lights on for 5 minutes at 8:00 A.M. means—

NO SCHOOL—FIRST 8 GRADES FOR THE MORNING
SESSION

4 blasts of the whistle with the lights at 11:30 A.M. means—

NO AFTERNOON SESSION FOR THE FIRST EIGHT
GRADES

If the whistle does not sound and the lights do not come on at 11:30, the school busses will appear at approximately as many minutes before the opening of the schools in the afternoon as they do in the morning. For example: if the school bus appears at your home at 8:15 or 30 minutes before school opens in the morning, the school bus should appear about 12:45 (a quarter of an hour before 1 o'clock) or 30 minutes before 1:15 the time of the opening in the afternoon.

If the whistle sounded at 7:30 for no school, all schools, all day, whistle will not sound at 11:30.

If school was in session in the morning and if for any reason it is to be dismissed for the afternoon, pupils will be informed in their various rooms.

If a storm should break during the noon hour after dismissal at noon, 4 blasts of the whistle will be given with the lights on at 12:30 P.M.

Obviously we cannot blow the no-school signals for every storm. Parents should reserve the right to keep their children home in stormy weather if in their own judgment they feel that the pupils ought not to go out.

SCHOOL CALENDAR FOR 1939 - 1940

TERM	BEGINS	CLOSES
Winter	January 3, 1940	February 16, 1940
Spring	February 26, 1940	April 12, 1940
Summer	April 22, 1940	June 20, 1940
Fall	September 4, 1940.....	December 20, 1940

Teachers must report for duty on Tuesday, September 3, at 9 A.M., previous to the opening of school for the Fall Term.

Holidays

Every Saturday; October 12 and 13 (Columbus Day); November 3 (Teachers' Convention); November 30 and December 1 (Thanksgiving); March 22 (Good Friday); May 30 and 31 (Memorial Day).

LIST OF TEACHERS IN IPSWICH PUBLIC SCHOOLS

Harry S. Merson, Superintendent

High

Ralph C. Whipple, Principal

Robert D. Conary	Mrs. Ruth A. Lord
E. Margaret Allen	Hazel E. Manzer
Helen J. Blodgett	Helen Brown
M. Katherine Blood	Alice Yagjian
James M. Burke	Frank Davis
Marion F. Whitney	Anne Patch
Arthur W. Danielson	Mrs. Helen B. Fitzgerald
Elizabeth P. Glover	(Part-time)

Winthrop - Manning

Katherine F. Sullivan, Principal

WINTHROP

MANNING

Alice Ciolek	Mrs. Lena J. Atherly
Violet L. Hawkins	Frances Cogswell
Jennie A. Johnson	Lucy A. Hill
Mrs. Blanche E. J. Leighton	Rosamond Reilly
Blanche L. Oxner	<i>Domestic Science</i>
Margaret Phelan	Mrs. Helen B. Fitzgerald
Frederick Pickard	(Part-time)

Manual Training
Chester Bercume

Burley

Mrs. Nellie T. Smith, Principal

Nellie J. Sojka	Mrs. Margaret Howard
Anne E. Friend	Ruth Gilday
Mrs. Elizabeth C. Weare	Sophie Kobos
Ruth M. Brown	

Shatswell

Mrs. Augusta A. Grenache, Principal

Ethel M. Archer	Mary Bond
Ruth F. Joyce	Norma Paige
Mrs. Hilda J. Schofield	Mary A. Nourse

Payne

Grace A. Bowlen, Principal

Frances A. Ross	Lucy Ardelle Kimball
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Zelda M. Hayes, Art Supervisor

Arthur H. Tozer, Music Supervisor

Dr. F. L. Collins, School Physician

Muriel E. Riley, Nurse



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Water and Light Report

PART III

School Report

Ipswich Public Library
Ipswich, Massachusetts

Ips. Pm. Bay
352.105
Ipswich
1934

IPSWICH PUBLIC LIBRARY



3 2122 00162 031 3

Map of Proposed Zoning for the Town of Ipswich

ZONING MAP

KEY TO ZONES

AGRICULTURE

RESIDENCE-A

RESIDENCE-B

BUSINESS-A

INDUSTRY

IPSWICH MASS.
CENTRAL PORTION

FREDERICK JOHNSTONE ADAMS
CITY PLANNING CONSULTANT

SCALE 1" = 100' OF FEET

NOTE

THE AREAS KNOWN AS
GREAT NECK & LITTLE NECK
NORTH EAST OF EAST ST. ARE
ZONED AS RESIDENCE-B

NOTE

RESIDENCE A ZONE
EXTENDS 500 FT.
FROM CENTER LINE
ON EACH SIDE OF
HIGH STREET FROM
MITCHELL RD. TO THE
ROWLEY TOWN LINE.

BUSINESS-B ZONE

NOTE

BUSINESS 'B' ZONE EXTENDS 300 FT. BACK FROM RIGHT OF WAY LINE ON EACH SIDE OF NEWBURYPORT TURNPIKE FOR 700 FT. EAST FROM TOPSFIELD LINE; AND FOR 300 FT. WEST OF CENTER LINE OF LINEBROOK RD. EASTERLY TO ROWLEY TOWN LINE; AND AT THE INTERSECTION OF MILELANE AND HIGH ST. THIS ZONE EXTENDS 200 FT. IN EACH DIRECTION FROM CENTER LINE OF HIGH ST. FOR A DISTANCE OF 200 FT.

NOTE

RESIDENCE A ZONE EXTENDS 500 FT. FROM CENTER LINE ON EACH SIDE OF ESSEX RD. FROM COUNTY RD. TO CENTER LINE OF HEARTBREAK RD.

Things To Remember When Reading Proposed New Zoning By-Law

(THE ZONING BY-LAW IS PRINTED IN FULL ON NEXT PAGE)

ZONING LOOKS TO THE FUTURE. It aims to preserve

present growth and protect the town as to future developments. The NOT ATTEMPT TO proposed by-law is not an attempt to remodel the town or change its character. It aims to conserve the present while allowing for the expansion which is bound to come as quick transportation draws us nearer the Metropolitan areas.

THE PROPOSED BY-LAW does not require any property owner to make any change in the present use of his premises. It does not prevent him from doing with his land anything his neighbor is not NON-CONFORMING also prevented from doing for his benefit and protection. Nothing USES MAY CONTINUE in this by-law changes an existing use of premises. It will prevent greatly increased or changed use, to the public detriment, of premises whose uses are now ill-suited to their neighborhood, but it will not and can not touch them as they exist.

A STUDY OF THE MAP will show that the proposed district boundaries are the boundaries of the different types of development DISTRICTS DETERMINED which have actually occurred in the past, and that they provide for adequate and economical growth in the future.

SECURITY is what the present buyer wants. He will consider the finest lot a poor investment unless he knows how the lot next door ZONING AIDS may be developed. This security EXPANSION is even more important to the small lot than to the large, because neighbors are nearer.

BUSINESS AND INDUSTRY in Ipswich, according to comparison of towns of similar size, have already sufficient area devoted to AMPLE AREA FOR them, with sufficient vacant land BUSINESS AND INDUSTRY included, to take care of a considerable growth. The proposed by-law provides therefore only for some expansion in outlying areas already having some stores which serve local needs.

RESIDENTS PAY THE BULK OF THE TAXES in Ipswich, and Ipswich is dependent on taxes. Ipswich has a great deal of land suitable for residence, and people in congested areas are seeking the MORE RESIDENTS WILL country. If Ipswich is to get its INCREASE REVENUE share of these homeseekers, it must FROM TAXES be able to assure them that what they buy for a home today will be

suitable for a home tomorrow. It is probable that more than one sale in Ipswich has fallen through, and more than one mortgage has been turned down, because the town is not zoned.

ECONOMY OF OPERATION is as important to a town as to a business. By zoning present outlying districts for large lots, the by-law prevents the possibility which has proved so costly to other towns, of a subdivision development of small lots so far from the TOWN INCOME MUST center that public utilities must be EQUAL TOWN EXPENDITURES carried long distances to reach them, at a cost in excess of what the lots can return in taxes. Furthermore, a scattered population on small lots that pay small taxes is wasteful of town funds for streets, water mains, electric service and eventually sewers.

THE INDIVIDUAL FAMILY pays out of its own pocket in the long run for the public utilities of the whole town. If on the outskirts these are too costly to be borne by the taxes paid by the outskirts, EVERY TAXPAYER those living at the center pay the difference. Therefore, the proposed PAYS THE BILL FOR by-law encourages future development in small lots where utilities COSTLY EXTENSION OF PUBLIC UTILITIES already exist or can be easily provided, while land farther out is at present left in larger lots which need per acre much less expense for public utilities and schools but may return more per acre in taxes when built upon. The tax record of Ipswich bears this out. Then, as the town expands, amendments to the by-law may push out the boundaries of small developments as called for.

CHANGES IN THE PROPOSED DISTRICTS and in the proposed by-law itself are always possible where the situation demands. THE BY-LAW IS FLEXIBLE Read the parts of the by-law covering this, and you will see that there is no attempt here to determine conditions in advance for all time. Any town grows and changes, and any good zoning plan grows and changes with it.

ENFORCEMENT of the proposed by-law is provided in accordance with the General Laws of the Commonwealth, and the powers and duties of the Board of Appeals and the Selectmen acting as Zoning Inspectors are governed by these laws, known as the Zoning Enabling Act, and to be found in Acts of 1933, Chapter 269, amending Chapter 40 of the General Laws.

Map of Proposed Zoning for the Town of Ipswich

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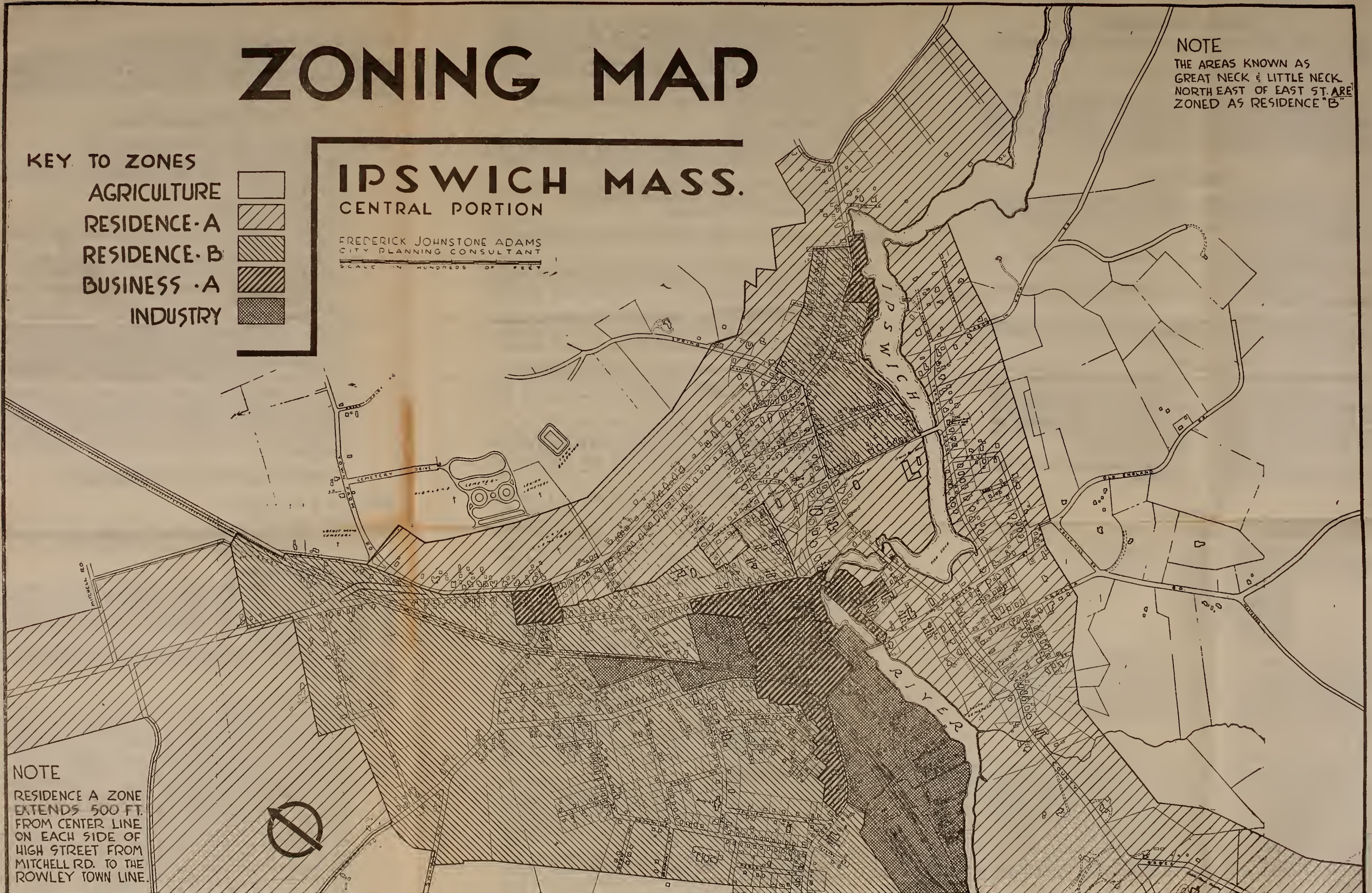
SCALE IN HUNDREDS OF FEET

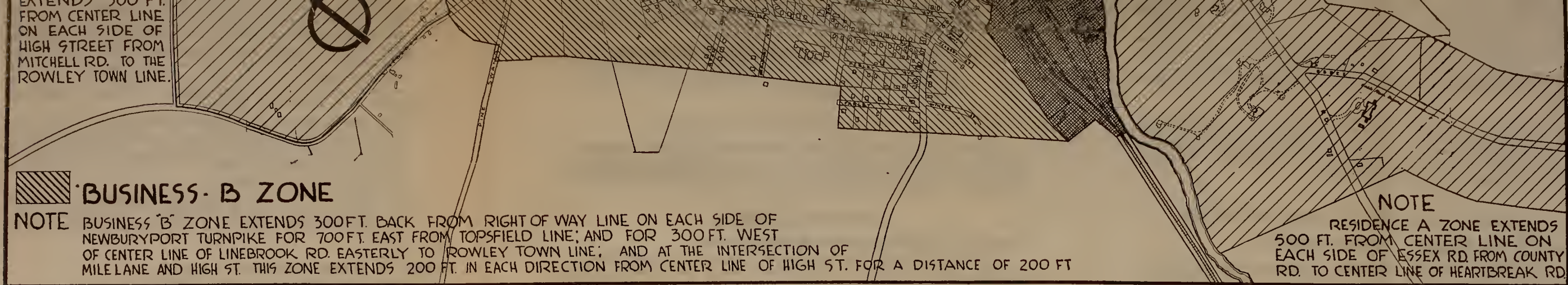
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Proposed Zoning By-Law for Town of Ipswich

Prepared by the Zoning Board

(in accordance with a vote of the Town Meeting held on April 27, 1937.)

A by-law to promote health, safety, convenience and welfare in the Town of Ipswich through the regulation of the location and use of buildings and the use of premises therein, pursuant to General Laws Chapter 40, as amended by Chapter 269 of Acts of 1933, and any and all other amendments and additions thereto.

DEFINITIONS

1. Words used in the present tense include the future; the singular number includes the plural and the plural the singular; the word "lot" includes the word "plot"; the word "building" includes the word "structure".

2. A "family" is any number of individuals living together as a single housekeeping unit.

3. A "dwelling" is any building used in whole or in part for human habitation.

4. A "lot" is a single tract of land held in identical ownership throughout, bounded by streets, ponds or waterways or by land of other owners.

5. A "corner lot" is a lot at the junction of and fronting on two or more intersecting streets twenty (20) feet or more in width.

6. An "accessory use" is a use customarily incidental to the uses permitted in a district, which is not injurious, noxious or offensive to or inconsistent with the character of said district. An accessory use is such within the provisions of this by-law only when carried on on the same lot with the building to which it is accessory.

7. A "non-conforming use" is a use incompatible with the regulations for the use district in which it exists.

DISTRICTS

Section I. Establishment of Districts.

For the purpose of this by-law the Town of Ipswich is hereby divided into six (6) classes of districts, as follows:

Residence A Districts
Residence B Districts
Agricultural Districts
Business A Districts
Business B Districts
Industrial Districts.

Said districts are as shown, defined and bounded on the Map accompanying this by-law, entitled "Zoning Map of the Town of Ipswich prepared under the direction of the Zoning Board, by Frederick Johnstone Adams, City Planning Consultant, or as hereafter amended, dated March 4, 1939 and filed with the Town Clerk." Said Map and all explanatory matter are hereby made a part of this by-law.

Section II. Boundaries of Districts.

1. The boundaries between districts are as shown upon said Map. Where zone lines apparently follow property lines, they shall be so interpreted. Where a boundary line is indicated upon a street, the line shall be the center line of the street. Where a boundary is indicated otherwise than above, it is determined by the location on said Map. Where a boundary is indicated approximately parallel to a street, it shall be taken as parallel thereto, and if there is any variance between the scaled distance between the boundaries and the side line of the street and the distance as marked in feet upon the Map, the latter shall govern.

2. Where a district boundary line divides a lot, as existing at the time this by-law takes effect, and the major portion of said lot is in the less restricted district, the regulations relating to that district may extend as well to such portion of said lot as is not more than thirty (30) feet within the more restricted district.

RESIDENCE AND AGRICULTURAL DISTRICTS

Section III. Use Regulations in Residence Districts.

In Residence districts no building or premises shall be used for any industry, trade, manufacturing, commercial or other purpose except one or more of the following:

1. Dwelling for occupation by not more than two families, except as hereinafter provided in paragraph 8., c., of this Section.
2. Church and parish house.
3. School, library, museum and similar use of an educational character.
4. Sign erected by public authority.
5. Sign, not over six (6) square feet in area, advertising the sale, rental or lease of the premises or any part thereof, and referring only to the premises on which it is erected.
6. Public utility serving the district.
7. Municipal recreational use.
8. The following, subject to permit by the Board of Appeals:
 - a. Medical, charitable or philanthropic use, but not a correctional institution, place of detention or hospital for the mentally defective.
 - b. Club and similar organization not conducted for profit.
- c. Remodeling, as housekeeping apartments, for occupation by more than two families, of a single or two-family dwelling existing at the time this by-law takes effect, provided the character of such building is not substantially altered thereby.

9. Any use accessory to the foregoing. In Residence districts the following regulations shall apply to accessory uses:

- a. The use of a room or rooms as an office, studio, or working room for home occupations, in a dwelling or building accessory thereto, is considered an accessory use. In such cases no goods shall be displayed or offered for sale in such manner as to alter the residential character of the premises, and no sign for the advertising of goods or services shall be more than two (2) square feet in area.
- b. The renting of rooms and the furnishing of table board in a dwelling shall be considered an accessory use in a Residence district. Such uses shall not be carried on in an accessory building, no sign over two (2) square feet shall be displayed, and nothing herein shall be construed to permit the construction or operation of a tourist camp, trailer site, restaurant or inn.

Section IV. Use Regulations in Agricultural Districts.

In Agricultural districts no building or premises shall be used for any industry, trade, manufacturing, commercial or other purpose except one or more of the following:

1. Any use or accessory use permitted in Residence districts as set forth in Section III.

2. The raising, keeping and sale of products of the soil, live stock and poultry, including the preparation and sale of natural products derived directly therefrom, subject to provisions of paragraph 3 of this section. Nothing herein shall be taken to permit a commercial use not directly agricultural or accessory to an actual agricultural use of the premises.
3. The following, subject to permit by the Board of Appeals:
 - a. Cemeteries.
 - b. Air ports and fields.
 - c. Boat and ship yards.
 - d. Recreational uses open to the public and any structure thereon.
 - e. Restaurant or inn not inconsistent with the character of the district.
 - f. Gravel pit; removal of loam from premises other than removal incidental to excavation for building operations.
4. Any use accessory to the foregoing.

Section V. Area and Yard Regulations in Residence and Agricultural Districts.

1. In Residence A districts there shall be for each principal building a lot frontage of not less than eighty (80) feet upon the frontage street and an area of not less than twelve thousand (12,000) square feet.
2. In Residence B districts there shall be for each principal building a lot frontage of not less than sixty (60) feet upon the frontage street and an area of not less than six thousand (6,000) square feet.
3. In Agricultural districts there shall be for each principal building a lot frontage of not less than one hundred (100) feet upon the frontage street and an area of not less than one (1) acre.
4. Paragraphs 1, 2, and 3 of this Section shall not apply to lots of less than the required frontage and area duly recorded by plan or deed with the Registry of Deeds at the time this by-law takes effect; provided, however, that such plan shall have become binding upon the owner in order to come within the exemptions of this paragraph.
5. In Residence and Agricultural districts no part of a building shall extend nearer any street line than fifteen (15) feet, except that no building need be set back more than the average of the set-backs of the buildings on the lots adjacent thereto on each side, a vacant lot, or a lot occupied by buildings set back more than fifteen (15) feet being counted as if occupied by a building set back fifteen (15) feet; but in no case shall any part of a building extend nearer any street line than ten (10) feet.
6. In any Residence or Agricultural district no principal building and in any other district no building used for dwelling purposes, shall have a side wall, except a party wall where such wall is permitted, nearer to any side lot line than ten (10) feet; or a rear wall nearer to any rear lot line than twenty (20) feet; except that for each foot by which the lot is greater or less than one hundred (100) feet in depth, six (6) inches shall be added to or deducted from the required depth of the rear yard; but no rear yard shall be required to be more than thirty (30) feet or permitted to be less than ten (10) feet in depth.
7. In Residence or Agricultural districts accessory buildings shall not be nearer than three (3) feet to a side or rear lot line, and shall not occupy more than twenty-five (25) per cent of the required rear yard area.
8. Projecting eaves, chimneys, bay windows, balconies and like projections, which do not project more than three and one half (3½) feet, and unenclosed steps, unroofed porches and the like, which do not project more than ten (10) feet beyond the line of the foundation wall, may extend beyond the minimum yard requirements herein described.
9. No lot shall be changed in size or shape so that the area, yard, or coverage provisions herein prescribed are no longer satisfied. This paragraph shall not apply where a portion of a lot is acquired for a public purpose.

Section VI. Access to Commercial or Industrial Buildings.

No driveway or other means of access for vehicles other than an accepted street shall be maintained or used in any Residence or Agricultural district for the servicing of a commercial or industrial building located in a business or industrial district.

BUSINESS DISTRICTS

Section VII. Use Regulations in Business Districts.

In Business districts no building or premises shall be used for any industry, manufacturing or other purpose except one or more of the following:

1. Any use permitted in Residence or Agricultural districts, subject to the provisions of Sections III and IV.
 2. Apartment house, tenement house or hotel, subject to other laws and by-laws.
 3. Restaurant or other eating place.
 4. Business or professional office; bank.
 5. Theatre, hall, club or other place of amusement or assembly, subject to other laws and by-laws.
 6. Store, shop or workroom for retail business.
 7. The following subject to permit by the Board of Appeals:
 - a. Storage yard or warehouse.
 - b. Gasoline filling station, oil station, automobile repair shop, stable or bus station.
 - c. Bill boards in Business A districts as regulated by law and by-laws.
 8. Any use accessory to the foregoing.
- Nothing herein shall be taken to permit the use of a building or premises for any purpose injurious, obnoxious, dangerous or offensive to the community.

Section VIII. Yard Regulations in Business Districts.

1. Where any Business A district adjoins a Residence or Agricultural district on the street line, no new building and no alteration or extension of an existing building shall be erected nearer than five (5) feet to such street line for a distance of sixty (60) feet measured along the street line from the boundary line between the zones.
2. In any Business B district no part of a building or structure other than a gasoline pump shall extend nearer the highway line than fifty (50) feet or nearer any other street line than twenty (20) feet.
3. In any Business district no building on a lot adjoining on the side any Residence or Agricultural district shall extend nearer the boundary line of such district than ten (10) feet.
4. In any Business district no building on a lot adjoining on the rear any Residence or Agricultural district shall have any part of its exterior wall above the first story nearer to the boundary line of such district than fifteen (15) feet.
5. In any Business district the yard exceptions shall be the same as those set forth in Section V, paragraph 8, for Residence and Agricultural districts.

INDUSTRIAL DISTRICTS

Section IX. Use Regulations in Industrial Districts.

In any Industrial district no building or premises shall be used for any purpose injurious, obnoxious, dangerous or offensive to the community.

Section X. Yard Regulations in Industrial Districts.

In any Industrial district adjoining on the front, side or rear a Residence or Agricultural district, the front, side and rear yard requirements shall be the same as those set forth in Section VIII for Business districts.

NON-CONFORMING USES

Section XI. Use Regulations for Non-Conforming Uses.

1. Any building or part of a building, or any premises, which, at the time this by-law takes effect, is being put to a non-conforming use may be
 - a. Continued in that use;
 - b. Repaired for that use;
 - c. Altered or extended for that use only upon permit by the Board of Appeals.
 - d. Changed to a more restricted use; provided, that when so changed it shall not be returned to a less restricted use;
 - e. Abandoned under conditions set forth in paragraphs 2 and 3 of this Section.
2. If a building is destroyed to more than sixty (60) per cent of its value above ground, the uses to which it was theretofore put shall be deemed to have been abandoned and the rebuilding thereof and the uses permitted of the rebuilt structure shall be in accordance with the regulations and restrictions herein provided for buildings and uses originating after this by-law takes effect.
3. The discontinuance of any non-conforming use of occupied premises for the period of one (1) year shall be deemed to constitute an abandonment of such use and the use of such premises thereafter shall be in accordance with the regulations and restrictions herein provided for uses originating after this by-law takes effect.

ADMINISTRATION AND ENFORCEMENT

Section XII. Enforcing Officer.

This by-law shall be enforced by the Selectmen of the Town of Ipswich until such time as there shall be a Building Inspector, and thereafter by the Building Inspector, all as provided by law.

Section XIII. Building Permit.

No building or part thereof shall be erected, altered or moved without a permit from the Selectmen (or the Building Inspector, as the case may be), issued on written application, such permit to state that the application submitted indicates conformity in all respects with the provisions of this by-law.

Where this by-law requires a permit by the Board of Appeals, no permit shall issue under this Section without written direction from the Board of Appeals.

Section XIV. Board of Appeals.

1. A Board of Appeals is hereby established, pursuant to Chapter 40 of General Laws and any and all amendments thereto. Said Board shall consist of three (3) members and two (2) associate members, one associate member to be designated by the Chairman of the Board to sit in the place of any member incapacitated by personal interest or absence. The members shall serve without compensation and shall be appointed by the Board of Selectmen within sixty (60) days after this by-law takes effect. The first appointments shall be made for one, two and three year terms, respectively, and thereafter one appointment for a three year term shall be made on or before the first day of May in each year. Associate members shall be appointed for two year terms, the first appointments to be for a one year term and a two year term, respectively. Until the appointment of the Board of Appeals, the Board of Selectmen shall act as a Board of Appeals.
2. Any person aggrieved by the refusal of the enforcing officer or other town officer or officers to issue a permit on the ground of non-compliance with this by-law may appeal to the Board of Appeals as provided in Chapter 40 of General Laws and any and all amendments thereto.
3. Within ten (10) days from the date of the filing of a claim for appeal as provided in paragraph 2 of this Section, the Board of Appeals shall hold a public hearing as provided by law.

Section XV. Permits by the Board of Appeals.

When in its judgment the public convenience and welfare will be substantially served, the Board of Appeals may on petition, after public notice and public hearing as provided by law, and subject to such appropriate conditions and safeguards as it may impose, in specific cases determine and vary the application of the district regulations herein established, in harmony with their general purpose and intent as follows:

1. Permit such variations as are authorized under the provisions of Chapter 40 of General Laws and any and all amendments thereto;
2. Permit the construction and use of a building or premises for uses hereinabove described as subject to permit by the Board of Appeals.

Nothing herein shall be taken to permit the Board of Appeals to grant a variation which would amount to an amendment of this by-law, all amendments to be made as hereinafter provided in Section XVII.

Section XVI. Enforcement.

The Selectmen (or the Building Inspector, as the case may be) may institute appropriate proceedings in the Superior Court to enforce this by-law and to restrain by injunction any violation thereof.

Section XVII. Amendment.

This by-law may be amended from time to time as provided in Chapter 40 of General Laws and any and all amendments thereto.

Section XVIII. Penalty.

Whosoever violates any of the provisions of this by-law shall be punished by a fine of not to exceed ten (10) dollars for each day of such violation.

Section XIX. Conflict of Laws.

Where this by-law imposes a greater restriction upon the use, area, and location of buildings and structures and the use of premises than is imposed by other by-laws, the provisions of this by-law shall control.

Section XX. Validity.

The invalidity of any section or provision of this by-law shall not invalidate any other section or provision thereof.

Section XXI. Effect.

This by-law shall take effect upon its approval by the Attorney-General and publication according to law.

ZONING BOARD:

By J. Warren Horton, Chairman

Henry Merson

Robert H. Greene

Harriet Bradford

Proposed Zoning By-Law for Town of Ipswich

Prepared by the Zoning Board

(in accordance with a vote of the Town Meeting held on April 27-1937.)

A by-law to promote health, safety, convenience and welfare in the Town of Ipswich through the regulation of the location and use of buildings and the use of premises therein, pursuant to General Laws Chapter 40, as amended by Chapter 269 of Acts of 1933, and any and all other amendments and additions thereto.

DEFINITIONS

1. Words used in the present tense include the future; the singular number includes the plural and the plural the singular: the word "lot" includes the word "plot"; the word "building" includes the word "structure".

2. A "family" is any number of individuals living together as a single housekeeping unit.

3. A "dwelling" is any building used in whole or in part for human habitation.

4. A "lot" is a single tract of land held in identical ownership throughout, bounded by streets, ponds or waterways or by land of other owners.

5. A "corner lot" is a lot at the junction of and fronting on two or more intersecting streets twenty (20) feet or more in width.

6. An "accessory use" is a use customarily incidental to the uses permitted in a district, which is not injurious, noxious or offensive to or inconsistent with the character of said district. An accessory use is such within the provisions of this by-law only when carried on on the same lot with the building to which it is accessory.

7. A "non-conforming use" is a use incompatible with the regulations for the use district in which it exists.

DISTRICTS

Section I. Establishment of Districts.

For the purpose of this by-law the Town of Ipswich is hereby divided into six (6) classes of districts, as follows:

Residence A Districts
Residence B Districts
Agricultural Districts
Business A Districts
Business B Districts
Industrial Districts.

Said districts are as shown, defined and bounded on the Map accompanying this by-law, entitled "Zoning Map of the Town of Ipswich prepared under the direction of the Zoning Board, by Frederick Johnstone Adams, City Planning Consultant, or as hereafter amended, dated March 4, 1939 and filed with the Town Clerk." Said Map and all explanatory matter are hereby made a part of this by-law.

Section II. Boundaries of Districts.

1. The boundaries between districts are as shown upon said Map. Where zone lines apparently follow property lines, they shall be so interpreted. Where a boundary line is indicated upon a street, the line shall be the center line of the street. Where a boundary is indicated otherwise than above, it is determined by the location on said Map. Where a boundary is indicated approximately parallel to a street, it shall be taken as parallel thereto, and if there is any variance between the scaled distance between the boundaries and the side line of the street and the distance as marked in feet upon the Map, the latter shall govern.

2. The raising, keeping and sale of products of the soil, live stock and poultry, including the preparation and sale of natural products derived directly therefrom, subject to provisions of paragraph 3 of this section. Nothing herein shall be taken to permit a commercial use not directly agricultural or accessory to an actual agricultural use of the premises.
3. The following, subject to permit by the Board of Appeals:
 - a. Cemeteries.
 - b. Air ports and fields.
 - c. Boat and ship yards.
 - d. Recreational uses open to the public and any structure thereon.
 - e. Restaurant or inn not inconsistent with the character of the district.
 - f. Gravel pit; removal of loam from premises other than removal incidental to excavation for building operations.
4. Any use accessory to the foregoing.

Section V. Area and Yard Regulations in Residence and Agricultural Districts.

1. In Residence A districts there shall be for each principal building a lot frontage of not less than eighty (80) feet upon the frontage street and an area of not less than twelve thousand (12,000) square feet.
2. In Residence B districts there shall be for each principal building a lot frontage of not less than sixty (60) feet upon the frontage street and an area of not less than six thousand (6,000) square feet.
3. In Agricultural districts there shall be for each principal building a lot frontage of not less than one hundred (100) feet upon the frontage street and an area of not less than one (1) acre.
4. Paragraphs 1, 2, and 3 of this Section shall not apply to lots of less than the required frontage and area duly recorded by plan or deed with the Registry of Deeds at the time this by-law takes effect; provided, however, that such plan shall have become binding upon the owner in order to come within the exemptions of this paragraph.
5. In Residence and Agricultural districts no part of a building shall extend nearer any street line than fifteen (15) feet, except that no building need be set back more than the average of the set-backs of the buildings on the lots adjacent thereto on each side, a vacant lot, or a lot occupied by buildings set back more than fifteen (15) feet being counted as if occupied by a building set back fifteen (15) feet; but in no case shall any part of a building extend nearer any street line than ten (10) feet.
6. In any Residence or Agricultural district no principal building and in any other district no building used for dwelling purposes, shall have a side wall, except a party wall where such wall is permitted, nearer to any side lot line than ten (10) feet; or a rear wall nearer to any rear lot line than twenty (20) feet; except that for each foot by which the lot is greater or less than one hundred (100) feet in depth, six (6) inches shall be added to or deducted from the required depth of the rear yard; but no rear yard shall be required to be more than thirty (30) feet or permitted to be less than ten (10) feet in depth.
7. In Residence or Agricultural districts accessory buildings shall not be nearer than three (3) feet to a side or rear lot line, and shall not occupy more than twenty-five (25) per cent of the required rear yard area.
8. Projecting eaves, chimneys, bay windows, balconies and like projections, which do not project more than three and one half ($3\frac{1}{2}$) feet, and unenclosed steps, unroofed porches and the like, which do not project more than ten (10) feet beyond the line of the foundation wall, may extend beyond the minimum yard requirements herein described.
9. No lot shall be changed in size or shape so that the area, yard, or coverage provisions herein prescribed are no longer satisfied. This paragraph shall not apply where a portion of a lot is acquired for a public purpose.

Section X. Yard Regulations in Industrial Districts.

In any Industrial district adjoining on the front, side or rear a Residence or Agricultural district, the front, side and rear yard requirements shall be the same as those set forth in Section VIII for Business districts.

NON-CONFORMING USES

Section XI. Use Regulations for Non-Conforming Uses.

1. Any building or part of a building, or any premises, which, at the time this by-law takes effect, is being put to a non-conforming use may be
 - a. Continued in that use;
 - b. Repaired for that use;
 - c. Altered or extended for that use only upon permit by the Board of Appeals.
 - d. Changed to a more restricted use; provided, that when so changed it shall not be returned to a less restricted use;
 - e. Abandoned under conditions set forth in paragraphs 2 and 3 of this Section.
2. If a building is destroyed to more than sixty (60) per cent of its value above ground, the uses to which it was theretofore put shall be deemed to have been abandoned and the rebuilding thereof and the uses permitted of the rebuilt structure shall be in accordance with the regulations and restrictions herein provided for buildings and uses originating after this by-law takes effect.
3. The discontinuance of any non-conforming use of occupied premises for the period of one (1) year shall be deemed to constitute an abandonment of such use and the use of such premises thereafter shall be in accordance with the regulations and restrictions herein provided for uses originating after this by-law takes effect.

ADMINISTRATION AND ENFORCEMENT

Section XII. Enforcing Officer.

This by-law shall be enforced by the Selectmen of the Town of Ipswich until such time as there shall be a Building Inspector, and thereafter by the Building Inspector, all as provided by law.

Section XIII. Building Permit.

No building or part thereof shall be erected, altered or moved without a permit from the Selectmen (or the Building Inspector, as the case may be), issued on written application, such permit to state that the application submitted indicates conformity in all respects with the provisions of this by-law.

Where this by-law requires a permit by the Board of Appeals, no permit shall issue under this Section without written direction from the Board of Appeals.

Section XIV. Board of Appeals.

1. A Board of Appeals is hereby established, pursuant to Chapter 40 of General Laws and any and all amendments thereto. Said Board shall consist of three (3) members and two (2) associate members, one associate member to be designated by the Chairman of the Board to sit in the place of any member incapacitated by personal interest or absence. The members shall serve without compensation and shall be appointed by the Board of Selectmen within sixty (60) days after this by-law takes effect. The first appointments shall be made for one, two and three year terms, respectively, and thereafter one appointment for a three year term shall be made on or before the first day of May in each year. Associate members shall be appointed for two year terms, the first appointments to be for a one year term and a two year term, respectively. Until the appointment of the Board of Appeals, the Board of Selectmen shall act as a Board of Appeals.

Where zone lines apparently follow property lines, they shall be so interpreted. Where a boundary line is indicated upon a street, the line shall be the center line of the street. Where a boundary is indicated otherwise than above, it is determined by the location on said Map. Where a boundary is indicated approximately parallel to a street, it shall be taken as parallel thereto, and if there is any variance between the scaled distance between the boundaries and the side line of the street and the distance as marked in feet upon the Map, the latter shall govern.

2. Where a district boundary line divides a lot, as existing at the time this by-law takes effect, and the major portion of said lot is in the less restricted district, the regulations relating to that district may extend as well to such portion of said lot as is not more than thirty (30) feet within the more restricted district.

RESIDENCE AND AGRICULTURAL DISTRICTS

Section III. Use Regulations in Residence Districts.

In Residence districts no building or premises shall be used for any industry, trade, manufacturing, commercial or other purpose except one or more of the following:

1. Dwelling for occupation by not more than two families, except as hereinafter provided in paragraph 8., c., of this Section.
2. Church and parish house.
3. School, library, museum and similar use of an educational character.
4. Sign erected by public authority.
5. Sign, not over six (6) square feet in area, advertising the sale, rental or lease of the premises or any part thereof, and referring only to the premises on which it is erected.
6. Public utility serving the district.
7. Municipal recreational use.
8. The following, subject to permit by the Board of Appeals:
 - a. Medical, charitable or philanthropic use, but not a correctional institution, place of detention or hospital for the mentally defective.
 - b. Club and similar organization not conducted for profit.
 - c. Remodeling, as housekeeping apartments, for occupation by more than two families, of a single or two-family dwelling existing at the time this by-law takes effect, provided the character of such building is not substantially altered thereby.
9. Any use accessory to the foregoing. In Residence districts the following regulations shall apply to accessory uses:
 - a. The use of a room or rooms as an office, studio, or working room for home occupations, in a dwelling or building accessory thereto, is considered an accessory use. In such cases no goods shall be displayed or offered for sale in such manner as to alter the residential character of the premises, and no sign for the advertising of goods or services shall be more than two (2) square feet in area.
 - b. The renting of rooms and the furnishing of table board in a dwelling shall be considered an accessory use in a Residence district. Such uses shall not be carried on in an accessory building, no sign over two (2) square feet shall be displayed, and nothing herein shall be construed to permit the construction or operation of a tourist camp, trailer site, restaurant or inn.

Section IV. Use Regulations in Agricultural Districts.

In Agricultural districts no building or premises shall be used for any industry, trade, manufacturing, commercial or other purpose except one or more of the following:

1. Any use or accessory use permitted in Residence districts as set forth in Section III.

projections, which do not project more than three and one half (3½) feet, and unenclosed steps, unroofed porches and the like, which do not project more than ten (10) feet beyond the line of the foundation wall, may extend beyond the minimum yard requirements herein described.

9. No lot shall be changed in size or shape so that the area, yard, or coverage provisions herein prescribed are no longer satisfied. This paragraph shall not apply where a portion of a lot is acquired for a public purpose.

Section VI. Access to Commercial or Industrial Buildings.

No driveway or other means of access for vehicles other than an accepted street shall be maintained or used in any Residence or Agricultural district for the servicing of a commercial or industrial building located in a business or industrial district.

BUSINESS DISTRICTS

Section VII. Use Regulations in Business Districts.

In Business districts no building or premises shall be used for any industry, manufacturing or other purpose except one or more of the following:

1. Any use permitted in Residence or Agricultural districts, subject to the provisions of Sections III and IV.
2. Apartment house, tenement house or hotel, subject to other laws and by-laws.
3. Restaurant or other eating place.
4. Business or professional office; bank.
5. Theatre, hall, club or other place of amusement or assembly, subject to other laws and by-laws.
6. Store, shop or workroom for retail business.
7. The following subject to permit by the Board of Appeals:
 - a. Storage yard or warehouse.
 - b. Gasoline filling station, oil station, automobile repair shop, stable or bus station.
- c. Bill boards in Business A districts as regulated by law and by-laws.
8. Any use accessory to the foregoing.

Nothing herein shall be taken to permit the use of a building or premises for any purpose injurious, obnoxious, dangerous or offensive to the community.

Section VIII. Yard Regulations in Business Districts.

1. Where any Business A district adjoins a Residence or Agricultural district on the street line, no new building and no alteration or extension of an existing building shall be erected nearer than five (5) feet to such street line for a distance of sixty (60) feet measured along the street line from the boundary line between the zones.
2. In any Business B district no part of a building or structure other than a gasoline pump shall extend nearer the highway line than fifty (50) feet or nearer any other street line than twenty (20) feet.
3. In any Business district no building on a lot adjoining on the side any Residence or Agricultural district shall extend nearer the boundary line of such district than ten (10) feet.
4. In any Business district no building on a lot adjoining on the rear any Residence or Agricultural district shall have any part of its exterior wall above the first story nearer to the boundary line of such district than fifteen (15) feet.
5. In any Business district the yard exceptions shall be the same as those set forth in Section V, paragraph 8, for Residence and Agricultural districts.

INDUSTRIAL DISTRICTS

Section IX. Use Regulations in Industrial Districts.

In any Industrial district no building or premises shall be used for any purpose injurious, obnoxious, dangerous or offensive to the community.

Board of Selectmen within sixty (60) days after this by-law takes effect. The first appointments shall be made for one, two and three year terms, respectively, and thereafter one appointment for a three year term shall be made on or before the first day of May in each year. Associate members shall be appointed for two year terms, the first appointments to be for a one year term and a two year term, respectively. Until the appointment of the Board of Appeals, the Board of Selectmen shall act as a Board of Appeals.

2. Any person aggrieved by the refusal of the enforcing officer or other town officer or officers to issue a permit on the ground of non-compliance with this by-law may appeal to the Board of Appeals as provided in Chapter 40 of General Laws and any and all amendments thereto.
3. Within ten (10) days from the date of the filing of a claim for appeal as provided in paragraph 2 of this Section, the Board of Appeals shall hold a public hearing as provided by law.

Section XV. Permits by the Board of Appeals.

When in its judgment the public convenience and welfare will be substantially served, the Board of Appeals may on petition, after public notice and public hearing as provided by law, and subject to such appropriate conditions and safeguards as it may impose, in specific cases determine and vary the application of the district regulations herein established, in harmony with their general purpose and intent as follows:

1. Permit such variations as are authorized under the provisions of Chapter 40 of General Laws and any and all amendments thereto;
2. Permit the construction and use of a building or premises for uses hereinabove described as subject to permit by the Board of Appeals.

Nothing herein shall be taken to permit the Board of Appeals to grant a variation which would amount to an amendment of this by-law, all amendments to be made as hereinafter provided in Section XVII.

Section XVI. Enforcement.

The Selectmen (or the Building Inspector, as the case may be) may institute appropriate proceedings in the Superior Court to enforce this by-law and to restrain by injunction any violation thereof.

Section XVII. Amendment.

This by-law may be amended from time to time as provided in Chapter 40 of General Laws and any and all amendments thereto.

Section XVIII. Penalty.

Whosoever violates any of the provisions of this by-law shall be punished by a fine of not to exceed ten (10) dollars for each day of such violation.

Section XIX. Conflict of Laws.

Where this by-law imposes a greater restriction upon the use, area, and location of buildings and structures and the use of premises than is imposed by other by-laws, the provisions of this by-law shall control.

Section XX. Validity.

The invalidity of any section or provision of this by-law shall not invalidate any other section or provision thereof.

Section XXI. Effect.

This by-law shall take effect upon its approval by the Attorney-General and publication according to law.

ZONING BOARD:

By J. Warren Horton, Chairman

Henry Merson

Robert H. Greene

Harriet Bradford

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